

a. Dean Foods Company

Dean is a dairy products manufacturer. Beginning in early 2002, Fleming and Dean began negotiating a supply agreement under which Dean would provide Fleming's retail operations with dairy products for three years. Throughout the negotiations, Fleming made clear that, to receive the supply agreement, Dean would make an up-front payment, which the parties ultimately agreed would be \$2.5 million.

At the end of negotiations, however, Fleming demanded that Dean provide a side letter, dictated by Fleming, describing the payment as a rebate for past performance. Fleming knew the letter mischaracterized the payment's true purpose, but needed to recognize the payment immediately. Dean acquiesced to Fleming's demand, but did seek to protect its investment by requiring a penalty provision in the supply agreement that obligated Fleming to repay the \$2.5 million if it breached.

Although Fleming had not earned the entire payment during the first quarter of 2002, Fleming used the side letter to justify recognizing the entire \$2.5 million as an offset to expenses, which increased earnings in violation of GAAP.

b. Dexsi

In April 2002, Fleming again turned to Dexsi, demanding that it pay \$4 million and provide a side letter describing the payment as reimbursement of "warehouse expenses" that Fleming purportedly had incurred on Dexsi's behalf during the quarter. Fleming knew this description was inaccurate. In return, Fleming allowed Dexsi to charge higher diverting prices to recoup its payment.

Fearing that it would be expelled from Fleming, Dexsi made the payment and signed the letter. Fleming improperly used this letter to justify recording the full \$4 million as an offset to expenses, which improperly increased its earnings for the first quarter.

c. Kraft

In April 2002, Kraft and Fleming negotiated a \$5.6 million extension of the no-divert agreement to year-end 2002. At Fleming's request, the Kraft employee responsible for the Fleming account signed a side letter describing the \$5.6 million as payment of a "shortfall" under the Kraft PVA. Fleming knew that no such shortfall existed and that the \$5.6 million was intended to extend the no-divert agreement. Although Fleming had not earned the entire amount, Fleming relied on the letter to justify improperly recording the entire payment as an offset to expenses, which increased earnings in the first quarter in violation of GAAP.

d. Excessive inventory purchases

In the first quarter of 2002, Fleming senior management concluded that Fleming was carrying too much inventory and directed that inventory levels be reduced as quickly and

efficiently as possible. Despite this directive, however, Fleming executed a series of large forward buys⁷ of inventory during the quarter's final weeks to generate discounts or rebates that it could record immediately.⁸ These purchases added more than \$50 million of merchandise to Fleming's inventory balance, and generated rebates or discounts of \$5.6 million. Although Fleming had not earned all of the rebates or discounts during the quarter, Fleming nonetheless recorded the entire \$5.6 million as an offset to expenses in the first quarter of 2002. Fleming never disclosed to investors that it was generating earnings in the quarter through these large inventory purchases.

e. Fleming's first quarter financial results were misstated

Together, these improperly recorded transactions totaled \$17.7 million and materially overstated Fleming's reported pre-tax and net earnings for the quarter, which were \$41.2 million and \$24.6 million, respectively.

3. Second Quarter 2002

To meet earnings targets for the second quarter 2002, Fleming made additional forward buys of inventory (some of which was perishable and close to expiration), filling its warehouses with excessive inventory. These purchases approximated \$110 million and generated approximately \$8.1 million of rebates or discounts. Although Fleming had not earned all of the rebates or discounts during the quarter, Fleming nonetheless recorded the entire \$8.1 million as an offset to expenses in the second quarter of 2002. Fleming also recognized \$2.1 million in revenues from an intracompany transfer of aged inventory, and established a \$900,000 reserve against it for a net increase in earnings of \$1.2 million for the second quarter of 2002. These transactions, which totaled \$9.3 million, overstated Fleming's reported second quarter 2002 pre-tax and net earnings (before extraordinary charge) of \$15.4 million and \$10.1 million, respectively.

D. Fleming also manipulated retail division same store sales

During 2001 and the first quarter of 2002, Fleming presented FRG as a growth vehicle for the future. Grocery industry analysts took up this theme, focusing in part on FRG's positive same store sales growth during this period, which is a key industry performance metric. Fleming reported same store sales in periodic filings with the Commission and in public earnings releases.

⁷ A "forward" buy is an inventory purchase that exceeds the usual quantity the purchaser normally would make, generally to take advantage of special pricing offered by vendors. For example, if Fleming normally purchased a six-week supply of a given product, it would "forward" buy, hypothetically, a ten-week supply at the special pricing. Fleming also used the term "block" buy to describe these types of transactions.

⁸ This approach was arguably permissible at the time, but is not permitted currently under EITF 02-16, which dictates that such discounts or rebates be recognized as the inventory is sold to customers, not at the time of purchase. This EITF was not effective when Fleming entered into these transactions.

Although there is no fixed industry standard, many retailers calculate same store sales by comparing a store's current period sales against its sales for the corresponding period in the prior year. Fleming followed this methodology through the end of 2000. From the first quarter of 2001 through the first quarter of 2002, however, Fleming began changing the methodology (sometimes quarter to quarter) to allow FRG to report positive same store sales growth. At different times, Fleming included in its calculations stores open less than a full reporting period; stores under remodel; stores operated by different owners; and sometimes compared different stores if they were located in close proximity to one another. Fleming never disclosed these periodic changes to its same store sales methodology. Instead, Fleming continued to compare the positive figures reported in 2001 with less favorable prior period figures calculated under different methodology.

Fleming also included in its calculations several financing transactions that should not have been treated as sales. In several transactions from April 2001 through April 2002, Fleming provided short-term financing to fund inventory acquisitions by an opportunity goods vendor.⁹ Fleming executed documentation reflecting its "purchase" of the inventory from the vendor at one price and a simultaneous sale of the goods to the vendor's related company at a slightly higher price.¹⁰ In these transactions, Fleming wired the "purchase" price to the vendor in return for a promissory note from the related company (sometimes guaranteed by the vendor) reflecting the "sale" price. The same person signed all documents on behalf of the vendor and the related company. Fleming had no role in locating either the goods or the vendor's customer.

Fleming used these transactions to improve its same store sales picture. For example, Fleming reported same store sales growth of 0.7% for the fourth quarter of 2001. Fleming was able to achieve this growth, however, only by recording "sales" of more than \$17 million from two of the sales transactions. But for these transactions, Fleming would have reported same store sales decline of 3.0%.

Under GAAP, Fleming should not have recorded these transactions as sales. Instead, it should only have recorded as interest income or other revenue the net difference between the promissory note and the amount Fleming had wired the vendor. See EITF 99-19, *Reporting Revenue Gross as a Principal versus Net as an Agent*. Had Fleming excluded these transactions from its calculations, same store sales would have been materially worse throughout 2001 and the first quarter of 2002.

In the second quarter of 2002, Fleming returned to its original same store sales methodology and same store sales dropped steeply from the prior quarter.

⁹ This vendor typically bought liquidation merchandise at deep discounts, which it then sold to its stable of customers.

¹⁰ The documentation for some of these transactions was poor; for example, some of the transaction documents reflected that Fleming bought from and sold to the exact same entity at the exact same time. Fleming still recorded these transactions as sales.

E. Fleming includes these misstatements in Commission filings and public earnings releases

Fleming included the misstatements and omissions described above in its periodic filings on Forms 10-K and 10-Q. These filings were incorporated into multiple registration statements on Forms S-3, S-8 and S-4 Fleming filed with the Commission during 2002. Fleming also included these misstatements and omissions in public earnings releases covering the relevant periods.

F. Cooperation

In determining to accept the Offer, the Commission considered remedial acts promptly undertaken by Fleming and cooperation afforded the Commission staff.

G. Conclusion

As a result of the foregoing, the Commission finds that Fleming violated Section 17(a) of the Securities Act and Sections 10(b), 13(a), 13(b)(2) and 13(b)(5) of the Exchange Act and Rules 10b-5, 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondent Fleming cease and desist from committing or causing any violations and any future violations of Section 17(a) of the Securities Act and Sections 10(b), 13(a), 13(b)(2) and 13(b)(5) of the Exchange Act and Rules 10b-5, 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

Exhibit D

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8487 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50370 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2102 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11658

In the Matter of	:	ORDER INSTITUTING
	:	PROCEEDINGS PURSUANT TO
Bruce Keith Jensen,	:	SECTION 8A OF THE SECURITIES
	:	ACT OF 1933 AND SECTION 21C OF
Respondent.	:	THE SECURITIES EXCHANGE ACT
	:	OF 1934, MAKING FINDINGS AND
	:	IMPOSING A CEASE-AND-DESIST
	:	ORDER

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against Bruce Keith Jensen ("Jensen" or "Respondent").

II.

In anticipation of the institution of these proceedings, Jensen has submitted an Offer of Settlement ("Offer") that the Commission has determined to accept.¹ Solely for the purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings contained herein, except that Jensen admits the Commission's jurisdiction over him and over the subject matter of these proceedings, Jensen consents to the entry of this Order Instituting Proceedings

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Dean Foods Company and John D. Robinson, Exch. Act Rel. No. 34-50368; In re Kemps LLC f/k/a Marigold Foods, LLC, James Green and Christopher Thorpe, Exch. Act Rel. No. 34-50369; In re Digital Exchange Systems, Inc., Rosario Coniglio and Steven Schmidt, Exch. Act Rel. No. 34-50366; In re John K. Adams, Exch. Act Rel. No. 34-50367.

EXHIBIT

D

Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:²

A. Respondent and Fleming Companies, Inc. ("Fleming")

1. Respondent

Bruce Keith Jensen of Valrico, Florida, was Director of National Accounts at Frito Lay, Inc. ("Frito Lay") during the relevant periods. During this time, Fleming was one of Frito Lay's largest customers and Jensen was principally responsible for the Fleming account.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings relatively were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming used fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, justified and maximized an immediate increase in earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments – which Fleming and the vendors plainly intended to secure future rights and services – as compensation for some past event, such as a rebate or expense item. Fleming then used these letters to justify recognizing the entire up-front payment as an offset to expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations.

² The findings herein are made pursuant to Respondent's Offer and are not binding on any other person or entity in these or any other proceedings.

2. Jensen caused Fleming's inflation of earnings in violation of GAAP.

In December 2001, Fleming and Frito Lay negotiated an agreement that would pay Fleming for achieving certain sales targets during 2002. Jensen was principally responsible for negotiating the agreement for Frito Lay. The agreement included a \$400,000 incentive for Fleming to set up certain new product store displays by February 2002.

As the 2001 fiscal year was ending, Fleming sought ways to meet an impending earnings shortfall. Fleming wanted to recognize the \$400,000 incentive immediately to help meet its numbers. Fleming therefore asked Jensen to execute a side letter mischaracterizing the \$400,000 payment as "non-refundable" compensation. Jensen knew that Fleming had not earned the \$400,000 during 2001 and, in fact, never earned it. Jensen nevertheless signed the Fleming-prepared letter, which Fleming used to justify recording the entire \$400,000 million as an offset to expenses in the fourth quarter of 2001. This overstated Fleming's earnings for the quarter by approximately 3%. Fleming included these missstated earnings in its 2001 Form 10-K, and in publicly disseminated press releases. Fleming further incorporated the missstated Form 10-K into registration statements on Forms S-3, S-8 and S-4 filed during the summer of 2002.

C. Conclusion

As a result of the foregoing, the Commission finds that Jensen caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.³

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondent Jensen cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

³ Jensen has agreed to pay a \$25,000 civil penalty in connection with a parallel civil action.

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8484 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50367 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2098 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11655

In the Matter of	:	ORDER INSTITUTING
John K. Adams,	:	PROCEEDINGS PURSUANT TO
Respondent.	:	SECTION 8A OF THE SECURITIES
	:	ACT OF 1933 AND SECTION 21C OF
	:	THE SECURITIES EXCHANGE ACT
	:	OF 1934, MAKING FINDINGS AND
	:	IMPOSING A CEASE-AND-DESIST
	:	ORDER

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against John K. Adams ("Adams" or "Respondent").

II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement ("Offer") that the Commission has determined to accept.¹ Solely for the purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Dean Foods Company and John D. Robinson, Exch. Act Rel. No. 34-50368; In re Kemp's LLC f/k/a Marigold Foods, LLC, James Green and Christopher Thorpe, Exch. Act Rel. No. 34-50369; In re Digital Exchange Systems, Inc., Rosario Coniglio and Steven Schmidt, Exch. Act Rel. No. 34-50366; and In re Bruce Keith Jensen, Exch. Act Rel. No. 34-50370.

which the Commission is a party, and without admitting or denying the findings contained herein, except that Respondent admits the Commission's jurisdiction over him and over the subject matter of these proceedings, Respondent consents to the entry of this Order Instituting Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondent's Offer, the Commission finds that:²

A. Respondent and Fleming Companies, Inc. ("Fleming")

1. Respondent

John K. Adams of Dallas, Texas, was a Region Manager at Kraft Foods, Inc. ("Kraft") during the relevant periods. During this time, Fleming was among Kraft's top ten customers and Adams was principally responsible for the Fleming account.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings relatively were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming used fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, justified and maximized an immediate increase in earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments – which Fleming and the vendors plainly intended to secure future rights and services – as compensation for some past event, such as a rebate or expense item. Fleming then used these letters to justify recognizing the entire up-front payment as an offset to

² The findings herein are made pursuant to Respondent's Offer and are not binding on any other person or entity in these or any other proceedings.

expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations.

2. Adams caused Fleming's inflation of earnings in violation of GAAP.

During 2001, Fleming and Kraft executed two agreements pertinent to this case. First, in April 2001, the parties entered into a one-year "no-divert" agreement, under which Kraft was to pay \$7.5 million to Fleming in exchange for Fleming's promise to waive certain promotional fees and to refrain from "diverting" Kraft products.³ Then, in June 2001, the parties agreed to a one-year preferred vendor agreement (the "Kraft PVA"), under which Kraft was to pay Fleming \$10.7 million in exchange for Fleming's commitment to eliminate several dysfunctional practices and fees and to cooperate in the resolution of certain disputed deductions made by Fleming. Although these deductions generally declined following this agreement, they nevertheless continued, and by early 2002, amounted to at least \$4 million.

a. The December 2001 side letter

As the 2001 fiscal year was ending, Fleming sought ways to meet an impending earnings shortfall. In December 2001, Fleming contacted Adams and requested that Kraft accelerate \$1.65 million payable under the no-divert agreement. Although these funds were not due until the first quarter of 2002 under the terms of the no-divert agreement, and were subject to other criteria as well, such as that they would "pass through" to Fleming's retail customers to help promote Kraft products, Kraft agreed to make the requested payment in December 2001. At Fleming's request, Adams also signed a Fleming-prepared letter which represented that Kraft was willing to pay Fleming \$1.65 million to "offset the administrative costs associated with" the no-divert agreement. Neither the no-divert agreement nor Fleming's records, however, indicated that any "administrative costs" were owed. Instead, Fleming desired the letter solely to justify recording the entire \$1.65 million as an offset to expenses in the fourth quarter of 2001, which overstated Fleming's earnings for the quarter by approximately 12%. Fleming included these misstated earnings in its 2001 Form 10-K, and in publicly disseminated press releases.

In February 2002, Adams signed and returned an audit confirmation letter stating that Fleming was entitled to \$1,650,000 to offset the administrative costs incurred in the period April 2001 to December 2001.

³ "Diverting" occurs when a wholesaler overbuys from a vendor at a special discount, and then sells the excess product to buyers other than its normal customers at a higher price. Manufacturers dislike diverting for a number of reasons, including how it distorts the calculation of funding ordinarily allocated to retailers to promote the manufacturer's goods.

b. The April 2002 side letter

In early 2002, Adams began negotiations to extend the no-divert agreement, which was to expire in April 2002. In mid-April 2002, just before Fleming's fiscal first quarter ended, Kraft agreed to pay \$5.6 million to extend the no-divert agreement to December 31, 2002.

Fleming, however, needed to recognize the \$5.6 million payment immediately to help meet analysts' first quarter earnings targets. Fleming therefore asked Adams to sign a Fleming-dictated letter describing the \$5.6 million as payment of a purported "shortfall" under the Kraft PVA. Although no shortfall existed, Adams signed the letter. Fleming then used the letter to justify booking the entire \$5.6 million as an offset to expenses in the first quarter of 2002, which provided approximately \$.06 of the company's reported \$.52 per share quarterly earnings. Fleming included these figures in its Form 10-Q for the first fiscal quarter ended April 20, 2002, and in publicly disseminated press releases. Fleming further incorporated the first quarter Form 10-Q into registration statements on Forms S-3, S-8 and S-4 filed during the summer of 2002.

Fleming's recognition of the entire \$5.6 million as an offset to expenses in its first quarter 2002 financial statements violated GAAP. The payment was express consideration for extending the no-divert agreement, and Kraft would not have made the payment but for that extension. Fleming therefore was required to recognize the payment ratably over the extension's term. See Statement of Financial Accounting Concepts No. 5, ¶¶ 83-84; Staff Accounting Bulletin No. 101, *Revenue Recognition in Financial Statements*, Question 5.

C. Conclusion

As a result of the foregoing, the Commission finds that Adams caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13, and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.⁴

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondent Adams cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

⁴ Adams has agreed to pay a \$25,000 civil penalty in connection with a parallel civil action.

Exhibit E

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8486 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50368 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2100 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11657

In the Matter of	:	ORDER INSTITUTING
Dean Foods Company and	:	PROCEEDINGS PURSUANT TO
John D. Robinson,	:	SECTION 8A OF THE SECURITIES
Respondents.	:	ACT OF 1933 AND SECTION 21C OF
	:	THE SECURITIES EXCHANGE ACT
	:	OF 1934, MAKING FINDINGS AND
	:	IMPOSING A CEASE-AND-DESIST
	:	ORDER

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against Dean Foods Company ("Dean") and John D. Robinson ("Robinson") (collectively, "Respondents").

II.

In anticipation of the institution of these proceedings, Respondents have submitted Offers of Settlement ("Offers") that the Commission has determined to accept.¹ Solely for the purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings contained herein, except that Respondents admit the Commission's jurisdiction over them and over the

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Bruce Keith Jensen, Exch. Act Rel. No. 34-50370; In re Kems LLC f/k/a Marigold Foods, LLC, James Green and Christopher Thorpe, Exch. Act Rel. No. 34-50369; In re Digital Exchange Systems, Inc., Rosario Coniglio and Steven Schmidt, Exch. Act Rel. No. 34-50366; In re John K. Adams, Exch. Act Rel. No. 34-50367.

EXHIBIT

E

subject matter of these proceedings, Respondents consent to the entry of this Order Instituting Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondents' Offers, the Commission finds that:²

A. Respondents and Fleming Companies, Inc. ("Fleming")

1. Respondents

Dean, a Delaware corporation headquartered in Dallas, Texas, is a leading processor and distributor of milk and other dairy products. During the relevant times, John Robinson of Dallas, Texas, was Senior Vice President of Sales and Marketing for the Dean Dairy Group, a business unit of Dean. During the relevant periods, Fleming was a sizable customer of Dean's dairy operations.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings relatively were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming used fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, justified and maximized an immediate increase in earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments — which Fleming and the vendors plainly intended to secure future rights and services — as compensation for some past event, such as a rebate or expense item. Fleming then used these letters to justify recognizing the entire up-front payment as an offset to

² The findings herein are made pursuant to Respondents' Offers and are not binding on any other person or entity in these or any other proceedings.

expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations.

2. Dean and Robinson were a cause of Fleming's inflated earnings in violation of GAAP.

In early 2002, Fleming and Dean began negotiating a supply agreement under which Dean would provide Fleming's retail operations with fluid milk for three years. Robinson was principally responsible for negotiating the supply agreement on Dean's behalf. Throughout the negotiations, Fleming had made it clear that, to receive the supply agreement, Dean would make an "up-front" payment in the \$2 million range. An initial draft of the supply agreement required Dean to pay Fleming up-front dollars in return for supply rights. Ultimately, the parties agreed that the amount of the up-front payment would be \$2.5 million.

As the negotiations were concluding, however, Fleming demanded that the payment provision be removed from the supply agreement and supplied Dean with a form of letter describing the payment as a "rebate" for "past performance." While rebates for past performance are not uncommon in the industry, Fleming knew it had not earned any such rebate in this instance and, up to that point in the negotiations, the up-front payment was understood to be consideration for the future business being negotiated. Thus, Fleming knew that the letter mischaracterized the payment's true purpose, but needed to recognize the payment immediately to help meet an impending earnings shortfall. At the time of negotiations, Fleming had been a sizable customer of Dean's dairy operations, but Dean knew it had no existing obligation to pay Fleming any such rebate. Indeed, Dean knew that it was paying the \$2.5 million to secure the supply agreement. Dean acquiesced to Fleming's demand because it feared that Fleming would choose a different dairy supplier. Dean did seek to protect its investment, however, by requiring a penalty provision in the supply agreement that obligated Fleming to repay a prorated portion of the \$2.5 million if Fleming breached its contractual obligations.

On or about March 26, 2002, Dean provided Fleming the requested side letter and up-front payment, but only after Fleming signed the supply agreement. Fleming used the side letter to justify recognizing the entire \$2.5 million as an offset to expenses in the first quarter of 2002, which accounted for approximately \$.03 of the \$.52 per share Fleming reported as earnings for the quarter.

Fleming's recognition of the entire \$2.5 million payment as an offset to expenses in the first quarter 2002 violated GAAP. Both parties understood that the payment was an inducement to the supply agreement; that is, Dean would not have made the payment but for receiving the supply agreement and Fleming would not have awarded the supply agreement absent the payment and side letter. This understanding is consistent with the express penalty provision in the agreement, which was intended to require Fleming to repay the \$2.5 million on a prorated basis if it breached the agreement. Fleming therefore was required to recognize the up-front payment ratably over the agreement's term. See Statement of Financial Accounting Concepts No. 5, ¶¶ 83-84; Staff Accounting Bulletin No. 101, *Revenue Recognition in Financial Statements*, Question 5.

Fleming's recognition of the entire up-front payment as an offset to expenses in the first quarter of 2002 materially misstated Fleming's earnings for the quarter. Fleming included these misstated earnings in its Form 10-Q for the first fiscal quarter ended April 20, 2002, and in publicly disseminated press releases. Fleming further incorporated the misstated first quarter Form 10-Q into registration statements on Forms S-3, S-8 and S-4 filed during the summer of 2002.

C. Conclusion

As a result of the foregoing, the Commission finds that Dean and Robinson were a cause of Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-13 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offers.³

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondent Dean cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-13 and 13b2-1 thereunder, and that Respondent Robinson cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-13 and 13b2-1 thereunder,

By the Commission.

Jonathan G. Katz
Secretary

³ Dean has agreed to pay a \$400,000 civil penalty and Robinson has agreed to pay a \$50,000 civil penalty, in connection with a parallel civil action.

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8483 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50366 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2099 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11654

In the Matter of	:	ORDER INSTITUTING
	:	PROCEEDINGS PURSUANT TO
Digital Exchange Systems,	:	SECTION 8A OF THE SECURITIES
Inc., Rosario Coniglio and	:	ACT OF 1933 AND SECTION 21C OF
Steven Schmidt,	:	THE SECURITIES EXCHANGE ACT
	:	OF 1934, MAKING FINDINGS AND
Respondents.	:	IMPOSING A CEASE-AND-DESIST
	:	ORDER

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against Digital Exchange Systems, Inc. ("Dexsi"), Rosario Coniglio ("Coniglio") and Steven Schmidt ("Schmidt") (collectively, "Respondents").

II.

In anticipation of the institution of these proceedings, Respondents have submitted an Offer of Settlement ("Offer") that the Commission has determined to accept.¹ Solely for the purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings contained herein, except that Respondents admit the Commission's jurisdiction over them and over the subject matter of these proceedings, Respondents consent to the entry of this Order Instituting Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondents' Offer, the Commission finds that:²

A. Respondents and Fleming Companies, Inc. ("Fleming")

1. Respondents

Dexsi is a privately held Delaware corporation based in Tampa, Florida. Rosario Coniglio, age 47, of North Caldwell, New Jersey, is Dexsi's majority owner. He is not a Dexsi officer or employee but participates in the company's high-level business decisions. Steven Schmidt, age 35, of Tampa, Florida, is Dexsi's President and one of its founders.

Dexsi is what is known in the grocery industry as a "diverter." Diversers scour the market for special deals, typically buying from other wholesale or retail companies, or from inventory liquidators, who have too much inventory of a given product and sell the excess at deep discounts to the manufacturer's list price. Dexsi buys the inventory at the discount and then sells to its customer (in this case, Fleming) with a small markup, which is still lower than list price. Dexsi's customer thereby lowers its cost of goods sold, while Dexsi makes money on the markup.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Dean Foods Company and John D. Robinson, Exch. Act Rel. No. 34-50368; In re Kemps LLC f/k/a Marigold Foods, LLC, James Green and Christopher Thorpe, Exch. Act Rel. No. 34-50369; In re Bruce Keith Jensen, Exch. Act Rel. No. 34-50370; and In re John K. Adams, Exch. Act Rel. No. 34-50367.

² The findings herein are made pursuant to Respondents' Offer and are not binding on any other person or entity in these or any other proceedings.

well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings relatively were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming uses fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, justified and maximized an immediate increase in earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments – which Fleming and the vendors plainly intended to secure future rights and services – as compensation for some past event, such as a rebate or expense item. Fleming then used these letters to justify recognizing the entire up-front payment as an offset to expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations: Respondents provided Fleming two such side letters, one in the fourth quarter of 2001 and a second in the first quarter of 2002.

2. Dexsi mischaracterizes an up-front payment at Fleming's request.

In late 2001, Fleming hired Dexsi to handle part of its diverting business. Fleming was, by far, Dexsi's biggest customer. Accordingly, Dexsi expended significant capital ramping up to handle the Fleming business, such as by purchasing equipment and hiring employees to work on-site at Fleming's headquarters.

In December 2001, Fleming realized that its earnings would fall short of analysts' expectations. To fill some of that shortfall, Fleming turned to Dexsi, demanding a \$2 million payment and a side letter falsely attributing the payment to past performance. Fleming insinuated that, if Dexsi refused, it would terminate their relationship. Knowing that the letter Fleming wanted was false, but recognizing their precarious position, Coniglio and Schmidt acquiesced to Fleming's demands. In return, however, they secured a separate agreement from Fleming allowing Dexsi to recoup the \$2 million by charging Fleming a higher-than-normal price on diverting purchases.³ This second agreement was never shown to Fleming's internal accountants or external auditor. The parties kept a running tab of Dexsi's recovery of the \$2 million, which Dexsi did not

³ To illustrate, if Fleming wanted to purchase a product with a list cost of \$1 per unit, Dexsi normally would sell that product to Fleming for, hypothetically, \$.90. Under their secret agreement, however, Fleming allowed Dexsi to charge \$1 for that product, with the additional \$.10 per unit credited against the \$2 million. This mechanism remained in place until Dexsi recovered the entire \$2 million.

fully recoup until February 2002. The \$2 million overstated Fleming's earnings for the fourth quarter by approximately 15%. Fleming included these misstated earnings in its 2001 Form 10-K, and in publicly disseminated press releases.

3. Dexsi provides Fleming's auditor with a misleading confirmation letter.

In February 2002, Fleming's external auditor sent Dexsi a letter requesting confirmation that "Fleming earned a \$2,000,000 rebate for purchases by Fleming from Dexsi in 2001. This rebate is not connected to any future commitments made by Fleming and is not refundable." Although he knew the payment was in fact an advance against future Fleming purchases and had not been earned in 2001, Schmidt signed the confirmation letter.

4. Dexsi provides Fleming a second misleading side letter.

In April 2002, Fleming again demanded Dexsi's help in filling its earnings shortfall for the fiscal first quarter.⁴ This time, Fleming demanded that Dexsi pay \$4 million. As before, Fleming insisted that Dexsi provide a side letter describing the payment as reimbursement of "warehouse expenses" that Dexsi purportedly had incurred during the quarter. In return, Fleming allowed Dexsi to charge higher diverting prices to recoup its payment.

Dexsi was loath to pay such a large amount, and knew that it owed Fleming no warehouse expenses, but still feared that refusal would cost it the Fleming business. Therefore, on or about April 10, 2002, Dexsi made the payment and signed the false "warehouse expense" letter. Dexsi immediately began charging Fleming the agreed-upon higher price on diverting purchases, and the parties again tracked Dexsi's recovery of its payment. Unlike the December payment, however, Dexsi does not appear to have fully recouped the \$4 million because Fleming stopped all diverting in the summer of 2002.

Fleming relied on Dexsi's letter to justify recording the \$4 million as an offset to expenses, which equaled nearly 10% of the earnings Fleming reported for the first quarter. Indeed, Fleming's recognition of the entire \$4 million violated GAAP. Both parties understood the payment was an advance payment on future diverting purchases by Fleming. Fleming therefore was required to recognize the payment ratably as Fleming made the diverting purchases. See Statement of Financial Accounting Concepts No. 5, ¶¶ 83-84; Staff Accounting Bulletin No. 101, *Revenue Recognition in Financial Statements*, Question 5. Fleming included these misleading figures in its Form 10-Q for the first fiscal quarter ended April 20, 2002, and in publicly disseminated press releases. Fleming further incorporated the first quarter Form 10-Q into registration statements on Forms S-3, S-8, and S-4 filed during the summer of 2002.

⁴ Fleming operated on a retail calendar with a fiscal first quarter consisting of four four-week periods, followed by three fiscal quarters consisting of three four-week periods each. Fleming's 2002 first fiscal quarter ended on April 20, 2002.

C. Conclusion

As a result of the foregoing, the Commission finds:

(1) Dexsi caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder;

(2) Rosario Coniglio caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder; and

(3) Steven Schmidt caused Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.⁵

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondents Dexsi, Coniglio and Schmidt cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1, 13a-13 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

⁵ Dexsi has agreed to pay a \$100,000 civil penalty, and Coniglio and Schmidt each have agreed to pay \$75,000 civil penalties, in connection with a parallel civil action.

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 8485 / September 14, 2004

SECURITIES EXCHANGE ACT OF 1934
Release No. 50369 / September 14, 2004

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2101 / September 14, 2004

ADMINISTRATIVE PROCEEDING
File No. 3-11656

In the Matter of	:	ORDER INSTITUTING
	:	PROCEEDINGS PURSUANT TO
Kemps LLC, f/k/a Marigold Foods, LLC, James Green and Christopher Thorpe,	:	SECTION 8A OF THE SECURITIES ACT OF 1933 AND SECTION 21C OF THE SECURITIES EXCHANGE ACT OF 1934, MAKING FINDINGS AND IMPOSING A CEASE-AND-DESIST ORDER
<u>Respondents.</u>	:	

I.

The Securities and Exchange Commission ("Commission") deems it appropriate to institute cease-and-desist proceedings pursuant to Section 8A of the Securities Act of 1933 (the "Securities Act") and Section 21C of the Securities Exchange Act of 1934 (the "Exchange Act") against Kemps LLC, f/k/a Marigold Foods, LLC ("Marigold"), James Green ("Green") and Christopher Thorpe ("Thorpe") (collectively "Respondents").

II.

In anticipation of the institution of these proceedings, Respondents have submitted an Offer of Settlement ("Offer") that the Commission has determined to accept.¹ Solely for the

¹ Simultaneously with this proceeding, the Commission has filed the following settled actions: In re Fleming Companies, Inc., Exch. Act Rel. No. 34-50365; In re Dean Foods Company and John D. Robinson, Exch. Act Rel. No. 34-50368; In re Digital Exchange Systems, Inc., Rosario Coniglio and Steven Schmidt, Exch. Act Rel. No. 34-50366; In re John K. Adams, Exch. Act Rel. No. 34-50367; and In re Bruce Keith Jensen, Exch. Act Rel. No. 34-50370.

purpose of these proceedings or any other proceeding brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings contained herein, except that Respondents admit the Commission's jurisdiction over them and over the subject matter of these proceedings, Respondents consent to the entry of this Order Instituting Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order.

III.

On the basis of this Order and Respondents' Offer, the Commission finds that:²

A. Respondents and Fleming Companies, Inc. ("Fleming")

1. Respondents

Marigold is a Delaware limited liability company headquartered in Minneapolis that produces and supplies dairy products.

James Green of Chanhassen, Minnesota, is Marigold's President and Chief Executive Officer. Christopher Thorpe of Eden Prairie, Minnesota, is Marigold's Vice President of Financial Services.

2. Fleming

Fleming is an Oklahoma corporation headquartered in Lewisville, Texas that currently is in Chapter 11 bankruptcy. Before its April 2003 bankruptcy filing, Fleming's stock traded on the New York Stock Exchange. At one time, Fleming was the nation's largest grocery wholesaler, with about 50 major distribution centers across the country, and a sizable retail grocery operator as well, with more than 100 stores throughout the Midwest and West. Fleming's 2001 and 2002 reported revenues were approximately \$15.6 billion and \$15.5 billion, respectively. But its earnings were much smaller, with only a \$23.3 million profit and an \$84 million loss, respectively, in those years.

B. Facts

1. Fleming uses fraudulent "initiatives" to meet earnings expectations.

During 2001 and the first half of 2002, Fleming improperly executed a series of transactions, called "initiatives," to fabricate earnings to "bridge the gap" between actual operating results and Wall Street expectations. In these initiatives, Fleming fraudulently structured otherwise ordinary transactions in forms that, on paper, would justify and maximize an immediate increase in

² The findings herein are made pursuant to Respondents' Offer and are not binding on any other person or entity in these or any other proceedings.

earnings. One type of initiative that Fleming used frequently during this period was accelerating recognition of up-front payments received under forward-looking vendor agreements. On multiple occasions, Fleming persuaded vendors to provide side letters that described up-front payments - which Fleming and the vendors plainly intended to secure future rights and services - as compensating some form of past performance, such as a rebate or expense item. Fleming then used these letters to justify booking the entire up-front payment as an offset to expenses immediately, rather than over time as generally accepted accounting principles ("GAAP") required. These illicit bookings enabled Fleming to meet securities analysts' earnings expectations. Marigold, Green and Thorpe did not know of Fleming's initiatives.

2. Respondents are a cause of Fleming's inflated earnings in violation of GAAP.

Marigold provided Fleming with such a side letter in the fourth quarter of 2001, in connection with an agreement to supply ice cream to Fleming's wholesale business for three years beginning March 2002 (the "Supply Agreement"). Marigold and Fleming negotiated the Supply Agreement during 2001. Fleming was willing to grant the Supply Agreement in return for an up-front payment of \$2 million. Though it was extremely reluctant to make any such payment to Fleming, Marigold eventually viewed it as the "ante" or necessary first step to retaining and expanding the Fleming business. Indeed, Fleming was Marigold's largest customer. Marigold would not have agreed to such payment but for Fleming's willingness to continue the existing business between the two companies and to consider entering into a new Supply Agreement that would expand that business.

While the parties were finalizing the Supply Agreements, Fleming, at the 11th hour of negotiations, demanded a side letter describing the payment as a "non-refundable" "rebate" for "2001 purchases." Fleming provided Marigold the precise language it needed in the letter. As Green and Thorpe understood the existing contracts between Marigold and Fleming, they knew Marigold did not owe Fleming any such rebate; indeed, a \$2 million rebate represented a significant percentage of Marigold's margin from its total 2001 ice cream sales to Fleming. Marigold was hesitant to pay that amount as a "rebate" because doing so would require Marigold to currently expense the entire amount. Marigold consulted with its accountants in this regard and was advised that the entire amount, if characterized as a "rebate," would have to be fully expensed in 2001 on Marigold's books.

Hesitant to provide the side letter because of the impact on its own books, yet still desiring to maintain and expand the lucrative Fleming business, Marigold acquiesced to Fleming's demand. As a condition to Marigold's providing the letter, however, Marigold required a penalty provision in the Supply Agreement that obligated Fleming to pay \$2 million, which included Marigold's other investment costs incurred in performing the contract, on a *pro rata* basis, if Fleming failed to buy a certain volume of products during the agreement's term. The penalty provision therefore allowed Marigold to recoup the \$2 million payment Marigold agreed was a "non-refundable" "rebate" for "2001 purchases." Satisfied that this penalty provision protected a large portion of Marigold's "ante," Green signed and returned Fleming's desired side letter.

Fleming accounting personnel accepted the letter and booked the entire payment as an offset to expenses in the fourth quarter of 2001. However, under GAAP, Fleming was required to

recognize the up-front payment ratably over the Supply Agreement's term. *See Statement of Financial Accounting Concepts No. 5, ¶¶ 83-84; Staff Accounting Bulletin No. 101, Revenue Recognition in Financial Statements, Question 5.* This improper recognition materially overstated Fleming's fourth quarter 2001 reported earnings, providing approximately \$.02, or over 15%, of the \$.12 per share earnings Fleming reported for that quarter. Fleming included these misstated earnings in its 2001 Form 10-K, and in publicly disseminated press releases. Fleming further incorporated the misstated Form 10-K into registration statements on Forms S-3, S-8 and S-4 filed during the summer of 2002.

3. Marigold provides Fleming's auditor with a confirmation letter.

As part of its audit of Fleming's 2001 financial statements, Fleming's external auditor sent Marigold a letter requesting confirmation that the \$2 million payment was a "rebate" for Fleming's "actual 2001 purchases," was "not connected to any future commitments" and was "not refundable." Green signed and returned the letter without qualification.

C. Conclusion

As a result of the foregoing, the Commission finds that Marigold, Green and Thorpe each were a cause of Fleming's violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act and Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-1 thereunder.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in the Offer.³

Accordingly, IT IS HEREBY ORDERED, pursuant to Section 8A of the Securities Act and Section 21C of the Exchange Act, that Respondents Marigold, Green and Thorpe cease and desist from committing or causing any violations and any future violations of Section 17(a)(2) and 17(a)(3) of the Securities Act, and causing any violations and any future violations of Sections 13(a) and 13(b)(2)(A) of the Exchange Act and Rules 12b-20, 13a-1 and 13b2-1 thereunder.

By the Commission.

Jonathan G. Katz
Secretary

³ Marigold has agreed to pay a \$150,000 civil penalty, and Green and Thorpe have each agreed to pay \$50,000 civil penalties in connection with a parallel civil action.

Exhibit F

Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
November 21, 2003

Claimant Name	Purchased Assertion Date	Demand Date	Electronia Assertion Detail	Unlikely Assertion Adjustment	Purchase Order No. Identified	Product Not Received in Valid Period	[I]		[J]		[K]		[L]		[M]			
							Drop Shipment	Subsequent Deliveries	Valid	Receipts	Consumed	Start of Reclamation	Calculated Recalculation	By Demand Date				
J&M	\$22,140	4/3/2003	\$22,140	\$0	(57,500)	(310,472)	\$0	\$74,800	(GIRP18)	(55,282)	\$0	\$0	\$0	\$0				
ABC Corp/Access Business Group LLC	\$19,394	4/7/2003	\$19,394	\$0	\$0	(57,912)	\$0	\$11,911	(GIRP18)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
ACH Food Companies Inc	\$869,801	4/27/2003	\$869,720	\$0	\$0	(5134,657)	\$0	\$735,023	(GIRP18)	(5104,657)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Adams & Brooks Inc	\$4,504	4/17/2003	\$4,504	\$0	\$0	(31,956)	\$0	\$2,003	(GIRP18)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Adirondack Beverage Corp	\$3,405	4/17/2003	\$2,405	\$0	\$0	(30,109)	\$0	\$0	(GIRP18)	(31,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Alvarez Bros Inc LLC	\$1,57,718	4/17/2003	\$1,50,260	\$0	(51,901)	\$0	\$0	\$131,244	(GIRP18)	(661,257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Advantage Info Foods Corp	\$17,776	4/8/2003	\$17,776	\$0	(54,47)	(82,310)	\$0	\$25,019	(GIRP18)	(38,547)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
AHP Industries Inc	\$107,701	4/7/2003	\$107,701	\$0	(568,626)	(32,525)	\$0	\$26,563	(GIRP18)	(523,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Agro Foods Inc	\$48,031	4/4/2003	\$35,134	\$0	\$0	(32,140)	\$0	\$49,393	(GIRP18)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
AIM Packaging Corp	\$216,624	4/7/2003	\$210,665	\$0	\$0	(33,945)	\$0	\$151,215	(GIRP18)	(314,718)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Alberto Culver USA Inc	\$117,283	4/7/2003	\$113,011	\$0	\$0	(33,895)	\$0	\$84,972	(GIRP18)	(317,356)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Alaska Graco Ltd	\$0	4/12/2003	\$144,699	\$0	(319,866)	(314,833)	\$0	\$0	(GIRP18)	(312,693)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Allen Company	\$218,355	4/12/2003	\$218,355	\$0	(517,770)	(334,988)	\$0	\$106,257	(GIRP18)	(312,543)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Alliedantium Products	\$3,505	4/12/2003	\$3,505	\$0	\$0	(33,505)	\$0	\$0	(GIRP18)	(321,232)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Allista Consumer Products Co	\$171,980	4/12/2003	\$225,671	\$0	(631)	(360,657)	\$0	\$153,273	(GIRP18)	(311,139)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Allista USA	\$19,982	4/22/2003	\$19,190	\$0	\$0	(30)	(324,691)	\$0	\$16,659	(GIRP18)	(527,73)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
American Baking Co	\$217,702	4/12/2003	\$187,399	\$0	\$0	(514,079)	(474,616)	\$0	\$93,864	(GIRP18)	(555,147)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
American Distributing Co	\$102,659	4/3/2003	\$102,659	\$0	\$0	(60,659)	\$0	\$0	(GIRP18)	(502,130)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
American Food Group	\$94,719	4/12/2003	\$94,719	\$0	\$0	(50,628)	\$0	\$34,692	(GIRP18)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
American Greetings Corp	\$156,220	4/4/2003	\$156,220	\$0	\$0	(50,281)	(314,767)	\$0	\$9,211	(GIRP18)	(314,767)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
American Italian Pasta Co	\$238,659	4/8/2003	\$239,569	\$0	\$0	(314,333)	\$0	\$241,336	(GIRP18)	(424,794)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
American Linen Co	\$128,195	4/10/2003	\$128,195	\$0	\$0	(333,486)	\$0	\$68,709	(GIRP18)	(322,207)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
American Safety Razor Co	\$16,666	4/12/2003	\$16,466	\$0	(3238)	(337,711)	\$0	\$5,457	(GIRP18)	(33,370)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Arden Companies	\$36,037	4/12/2003	\$36,037	\$0	\$0	(334,665)	\$0	\$1,492	(GIRP18)	(31,418)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Arrow Plastic Manufacturing Co	\$36,632	4/22/2003	\$36,632	\$0	\$0	(322,949)	\$0	\$5,632	(GIRP18)	(35,695)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Atesco Inc	\$0	4/22/2003	\$6,231	\$0	\$0	(322,949)	\$0	\$0	(GIRP18)	(35,695)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Atkins Nutritional Inc	\$7,615	4/8/2003	\$7,915	\$0	\$0	\$0	\$0	\$0	\$0	(GIRP18)	(35,695)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT

L

Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
November 21, 2003

[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]	[s]
Creditor Name	Debtored Auction	Demand Date	Electron. Auction Detail	Utility Auction Adjustment	Purchase Order Num Identified	Pruduct Not In Valid Period	Revised Subpart	Drop Subpart	Valid	Receipts Batches	Receipts by Demand Batches	Communi- cation by Demand Batches	Detail of Pre-allowance Reclamation Batches	Calculated Reclamation Claim				
Auburn Park Co		\$70,156	4/17/2003	\$70,165	\$0	\$0	\$70,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Auton Foods Inc		\$394,947	3/31/2003	\$394,947	\$0	(\$22,730)	\$303,628	(\$1,550)	\$462,019	(\$46,069)	(\$16,240)	\$16,240	\$299,404					
B & G Foods Inc		\$244,725	4/4/2003	\$244,725	\$0	(\$17,131)	(\$32,251)	\$0	\$175,611	(\$33,463)	(\$14,693)	\$14,693	\$0					
Bilmar & Sons Inc		\$21,251	4/2/2003	\$22,439	\$0	(\$2,159)	(\$31,241)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Bogen Packaging LLC		\$23,938	4/6/2003	\$23,938	\$0	\$0	(\$1,979)	\$0	\$2,459	(\$3,410)	\$0	\$0	\$6,449					
Boltronics Group LLC		\$227,301	4/4/2003	\$227,300	\$0	\$0	(\$16,912)	\$0	\$210,388	(\$36,149)	(\$6,389)	\$6,389	\$168,360					
Burber Products Inc		\$14,460	4/11/2003	\$15,906	\$0	\$0	(\$24,900)	\$0	\$9,880	(\$5,412)	\$0	\$0	\$3,588					
Burdle America Inc		\$0	4/12/2003	\$171,934	\$0	\$0	(\$36,776)	\$0	\$85,156	(\$20,943)	(\$30,621)	\$30,621	\$24,491					
Bur-S Foods Co		\$121,648	4/2/2003	\$73,292	\$0	(\$20,687)	\$163,806	\$0	\$322,006	(\$4,377)	(\$27,331)	\$27,331	\$0					
Burk & Lamb		\$46,661	4/11/2003	\$41,631	\$0	(\$1,160)	(\$56,931)	\$0	\$24,114	(\$4,050)	(\$20,653)	\$20,653	\$0					
Buyer Corp		\$146,112	4/9/2003	\$45,106	\$0	\$0	(\$1,171)	\$0	\$43,105	(\$32,585)	(\$22,404)	\$22,404	\$0					
BC Stocking Distributing		\$12,399	4/10/2003	\$11,741	\$0	(\$11,741)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Beaver Meadow Creamery Inc		\$115,961	3/31/2003	\$115,951	\$0	\$0	(\$7,655)	\$0	\$103,306	(\$36,449)	(\$10,147)	\$10,147	\$39,254					
Beaver St Fisheries Inc		\$69,997	4/11/2003	\$69,997	\$0	\$0	(\$17,132)	\$0	\$52,983	(\$10,476)	(\$3,429)	\$3,429						
Becton-Dickinson		\$35,312	4/22/2003	\$35,312	\$0	\$0	(\$2,903)	\$0	\$32,510	(\$216)	\$0	\$0	\$2,293					
BellKirkland USA		\$29,805	4/11/2003	\$69,805	\$0	\$0	\$0	\$0	\$99,805	(\$10,057)	(\$20,003)	\$20,003	\$6,666					
Bell Culture Foods Inc		\$44,196	4/11/2003	\$44,196	\$0	\$0	(\$19,951)	\$0	\$25,691	(\$7,456)	(\$8,493)	\$8,493	\$6,737					
Beta Packing Co Inc		\$118,033	4/3/2003	\$118,035	\$0	\$0	(\$1,247)	\$0	\$29,450	(\$13,146)	\$0	\$0	\$8,707					
Bernardino Foods Division		\$3,865	4/11/2003	\$18,000	\$0	\$0	(\$1,600)	\$0	\$15,977	(\$1,556)	(\$1,556)	\$1,556	\$0					
Bernardino's Pizza Inc		\$363,897	4/22/2003	\$63,897	\$0	\$0	(\$3,953)	\$0	\$24,852	(\$2,014)	(\$2,014)	\$2,014	\$27,659					
Berklok Co		\$9,598	4/8/2003	\$9,598	\$0	\$0	(\$1,260)	\$0	\$2,659	(\$2,417)	\$0	\$0	\$4,753					
Berry Plastic Corp		\$69,130	4/10/2003	\$69,130	\$0	(\$7,587)	(\$13,759)	\$0	\$27,781	\$0	\$0	\$0	\$49,781					
Bethmills Specialty Products		\$27,849	4/11/2003	\$27,849	\$0	(\$1,155)	(\$19,116)	\$0	\$6,899	(\$1,132)	(\$5,767)	\$5,767	\$0					
BIG USA Inc		\$89,693	4/7/2003	\$89,693	\$0	(\$30,396)	(\$41,298)	\$0	\$13,107	(\$3,107)	(\$2,640)	\$2,640	\$2,640					
Birley Case Co		\$11,923	4/11/2003	\$14,122	\$0	\$0	(\$2,151)	\$0	\$0	\$0	\$0	\$0	\$0					
Bimbo Bakeries USA		\$0	4/22/2003	\$0	\$0	\$0	(\$2,151)	\$0	\$0	\$0	\$0	\$0	\$0					

Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
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Claimant Name	Demand Date	Retailer	[a]		[b]		[c]		[d]		[e]		[f]		[g]		[h]		[i]		
			Docketed Assertion	Demand Date	Electronic Alert	American Adjustment	Purchase Order Not Identified	Product Not Received In Valid Period	Drop Shipment	Valid Receipts	Receipts Collected by Demand Date	Shelf of Pre-Partition Deductions	Calculated Reclamation Claim								
Birney & Spill Inc	5/2/93	4/1/2003	\$2,343	\$0	\$0	(52,248)	\$0	\$3,005	(576)	\$0	(57,329)	\$0									
Blackwood Foods - Kenosha	\$12,882	3/31/2003	\$12,482	\$0	\$0	(56,508)	\$0	\$5,974	(522)	\$0	(58,705)	\$0									
Black Eye Foods	\$13,906	4/1/2003	\$3,9705	\$0	\$0	(53,945)	\$0	\$33,945	(57,641)	\$0	(59,732)	\$0									
Blazit Foods Inc	5/1/93	4/4/2003	\$27,945	\$0	\$0	(59,070)	\$0	\$29,550	(58,763)	\$0	\$1,817	\$0									
Blitzkrieg Inc	\$18,932	4/22/2003	\$27,155	\$0	\$0	(51,158)	\$0	\$18,932	(58,763)	\$0	\$16,038	(52,613)	\$0								
Blue Bell Creameries LP	\$6,776	4/1/2003	\$4,276	\$0	\$0	(56,709)	\$0	\$6,776	(56,709)	\$0	\$1,677	(51,3)	\$0								
Blue Diamond	\$21,397	3/20/2003	\$21,523	\$0	\$0	(51,545)	\$0	\$21,397	(51,570)	\$0	\$0	\$0	\$0								
Bob Evans Farms	\$38,577	4/5/2003	\$31,671	\$0	\$0	(51,540)	\$0	\$38,577	(51,570)	\$0	\$0	\$0	\$0								
Borgess USA	\$79,283	5/15/2003	\$77,283	(59,283)	\$0	\$0	\$0	\$0	\$79,283	(59,283)	\$0	\$0	\$0	\$0							
BP Oil Products	\$210,479	4/3/2003	\$320,479	\$0	\$0	\$0	\$0	\$210,479	(59,283)	\$0	\$0	\$0	\$0								
Breba	\$139,735	4/1/2003	\$125,735	\$0	\$0	(51,463)	\$0	\$139,735	(51,492)	\$0	\$0	\$0	\$0								
Brownfield Brothers Inc	\$76,429	4/3/2003	\$57,820	\$0	\$0	(51,423)	\$0	\$76,429	(51,452)	\$0	\$0	\$0	\$0								
Brester Dairy Inc	\$47,708	4/4/2003	\$47,708	\$0	\$0	(52,749)	\$0	\$47,708	(52,779)	\$0	\$0	\$0	\$0								
Brimhall Foods Co Inc	\$21,679	4/3/2003	\$20,664	\$0	\$0	(51,853)	\$0	\$21,679	(54,251)	\$0	\$0	\$0	\$0								
Brown's Corp	\$3,911	4/4/2003	\$2,791	\$0	\$0	(51,579)	\$0	\$3,911	(52,405)	\$0	\$0	\$0	\$0								
Buffalo Dan's Artisan Wells Ltd	\$5,029	4/3/2003	\$5,969	\$0	\$0	(51,780)	\$0	\$5,029	(51,819)	\$0	\$0	\$0	\$0								
Bunge North America Inc	\$201,439	4/7/2003	\$201,907	\$0	\$0	(54,751)	\$0	\$201,439	(54,251)	\$0	\$0	\$0	\$0								
Buzzi USA Inc	\$5,789,661	4/1/2003	\$1,251,391	\$0	\$0	(51,631)	\$0	\$5,789,661	(52,517)	\$0	\$0	\$0	\$0								
Cabot Brothers & Co	\$284,362	4/1/2003	\$252,038	\$0	\$0	(51,745)	\$0	\$284,362	(52,405)	\$0	\$0	\$0	\$0								
C&H Sugar Co Inc	\$38,171	4/1/2003	\$38,171	\$0	\$0	(51,729)	\$0	\$38,171	(51,759)	\$0	\$0	\$0	\$0								
Cana Foods LP	\$3,770	4/7/2003	\$3,773	\$0	\$0	(51,773)	\$0	\$3,770	(51,773)	\$0	\$0	\$0	\$0								
Cat-Maine Foods Inc	\$569,630	4/22/2003	\$560,630	\$0	\$0	(50,749)	\$0	\$569,630	(50,779)	\$0	\$0	\$0	\$0								
Canaco Inc	\$2,934	4/1/2003	\$2,934	\$0	\$0	(52,549)	\$0	\$2,934	(52,579)	\$0	\$0	\$0	\$0								
Camino Real Foods Inc	\$11,276	4/8/2003	\$11,275	\$0	\$0	(51,275)	\$0	\$11,276	(51,275)	\$0	\$0	\$0	\$0								
Campbell Sales Co & Subsidiaries	\$1,922,781	3/31/2003	\$2,016,568	(55,023)	\$0	\$0	(50,812)	\$0	\$1,922,781	(51,143,422)	\$0	\$0	\$0	\$0							
Capitol Foods Inc	\$4,565	4/9/2003	\$4,565	\$0	\$0	(54,456)	\$0	\$4,565	(54,486)	\$0	\$0	\$0	\$0								
Carver Products Inc	\$5,400	4/22/2003	\$0	\$0	\$0	(50,500)	\$0	\$5,400	(50,530)	\$0	\$0	\$0	\$0								

Fleming Companies, Inc. et al.
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[a] Creditor Name	Debtors Assertion Date	Demand Date	Electronic Auction Detail	Utility Auction Adjustment	Purchase Order No. Identified	Predicted Net Received in Vault Period	Drop Subagent Derivatives	Valid Receipts	[b] Receipts Commanded by Demand	[c] Receipts Staff of Reclamation by Date	[d] Receipts Calculated Pre-Petition Reclamation Claim
									[e] [f] [g] [h] [i] [j] [k] [l] [m] [n] [o]		
Capitol Salt Division	52,773	4/22/2003	\$53,214	\$0	\$0	(\$42,135)	\$0	\$11,059	\$0	(\$11,059)	\$0
Caron Laboratories Inc	\$21,899	4/4/2003	\$16,322	\$0	\$0	(\$14,105)	\$0	\$2,218	(\$1,584)	\$0	\$334
Catalogs Corp.	\$54,815	4/4/2003	\$34,816	\$0	\$0	(\$14,012)	\$0	\$40,804	(\$6,167)	\$0	\$34,637
Cambridge Stores Branch Inc	\$74,468	4/1/2003	\$75,357	\$0	(\$1,309)	(\$52,689)	\$0	\$11,363	(\$2,833)	(\$8,539)	\$0
Carmelita Farms	\$27,951	4/9/2003	\$103,639	\$0	\$0	\$0	\$0	\$103,639	(\$39,556)	(\$74,329)	\$41,754
CCDA Wholes LLC	\$67,253	4/8/2003	\$72,770	\$0	\$0	(\$20,780)	\$0	\$31,990	(\$14,633)	(\$28,936)	\$38,621
Co De Grady Inc	50	4/2/2003	\$7,729	\$0	\$0	(33,456)	\$0	\$3,974	(\$599)	\$0	\$3,275
Conec Harvest Status Cooperative	50	4/2/2003	\$0	\$0	\$0	(\$1,732)	\$0	\$0	\$0	\$0	\$0
Certified Foods Corp.	\$474,483	4/2/2003	\$475,483	\$0	\$0	(\$12,410)	\$0	\$334,073	(\$133,057)	\$0	\$221,016
Chamco Inc	\$13,363	4/2/2003	\$17,363	\$0	\$0	(\$842)	\$0	\$16,721	(\$3,579)	(\$11,311)	\$1,731
Chart Solutions Inc	\$21,153	4/9/2003	\$21,153	\$0	\$0	\$0	\$0	\$22,533	(\$16,372)	(\$9,912)	\$0
Cherry Central Cooperative	\$125,633	4/7/2003	\$123,633	\$0	\$0	(\$16,989)	\$0	\$106,664	(\$24,156)	(\$10,110)	\$72,378
Clipper Wholesale Met Co	\$2,953	3/21/2003	\$4,735	\$0	(\$2,732)	\$0	\$0	\$0	\$0	\$0	\$0
Clipper Best Jerky	\$5,504	4/9/2003	\$5,504	\$0	\$0	\$0	\$0	\$5,504	\$0	\$0	\$5,504
Clipper Processed Foods Inc	\$260,887	3/28/2003	\$260,887	\$0	\$0	(\$13,933)	\$0	\$242,975	(\$35,056)	(\$13,250)	\$18,569
Church & Dwight Co Inc	\$762,789	4/1/2003	\$762,789	\$0	\$0	(\$778,379)	(\$17,476)	\$466,935	(\$14,634)	(\$16,741)	\$154,781
CITGO Petroleum Corp	\$151,429	4/2/2003	\$151,429	\$0	\$0	\$0	\$0	\$151,429	(\$15,429)	\$0	\$0
Clintex Worldwide	\$165,221	4/8/2003	\$56,221	\$0	\$0	(\$10,376)	\$0	\$318,246	(\$20,862)	\$0	\$179,984
Clinton Sales Co	\$216,540	3/28/2003	\$216,540	\$0	\$0	(\$23,725)	(\$7,539)	\$188,291	(\$33,519)	\$0	\$151,772
Coca Cola Enterprises Inc	\$120,499	4/2/2003	\$115,915	\$0	\$0	(\$38,869)	\$0	\$77,946	(\$19,916)	(\$16,310)	\$61,798
Cody Kramer Imports	\$153,593	4/5/2003	\$153,592	\$0	\$0	(\$10,939)	\$0	\$51,653	(\$11,643)	(\$2,653)	\$37,356
Coffee Bean International	\$3,310,880	4/1/2003	\$3,280,880	\$0	(\$30,133)	(\$445,396)	(\$156,522)	\$2,734,928	(\$26,069)	(\$458,613)	\$1,444,226
Colman Co Inc	\$748,000	4/1/2003	\$640,705	\$0	\$0	(\$44,810)	(\$547,225)	\$48,470	(\$11,303)	(\$37,167)	\$0
Colton Foods Inc	\$372,648	4/3/2003	\$372,648	\$0	(\$32,810)	(\$248,880)	\$0	\$12,889	(\$28,064)	\$0	\$52,094
Coleman Co Inc	\$4,704	4/4/2003	\$4,704	\$0	\$0	(\$4,704)	\$0	\$0	\$0	\$0	\$0
Colton Foods Inc	\$3,697	4/1/2003	\$3,697	\$0	\$0	(\$3,697)	\$0	\$3,531	(\$31,560)	(\$39,199)	\$0
Colton Foods Inc	\$3,697	4/1/2003	\$3,697	\$0	\$0	(\$3,697)	\$0	\$3,531	(\$31,560)	(\$39,199)	\$0

**Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant**

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Ref.	Ref.	Ref.	Ref.	Ref.	Ref.	Ref.	Ref.	Ref.	Ref.	Ref.	Ref.	Ref.	Ref.	Ref.
Customer Name	Docksheet Number	Demand Date	Electronics Assertion Detail	Utility Adjustment	Purchase Order Note	Product Received In Valid Period	Drop Shipment Delivered	Wait Receipts	Receipts by Demand Date	Staff of Production Definitions	Calculated Recalculation	Claim		
Colgate Palmolive Co	SLA70780	4/1/2003	\$1,017,945	50	\$1,03,757	(559,459)	\$308,769	(3113,380)	(334,223)	531,4,64				
Cohen Brothers Inc	SLA488	4/1/2003	584,335	50	(521,66)	(561,356)	50	512,13	(322)	(506)	5482			
ComEd Inc	SLA0920	4/1/2003	545,034	50	(513,941)	(513,941)	50	\$24,000	(59,986)	(54,983)	520,122			
Commonwealth Wholesale Corp	SLA3134	4/7/2003	553,304	50	(541,552)	(541,552)	50	51,952	(57,631)	(54,921)	50			
CostAlta Foods	SLA22576	3/1/2003	312,223,816	50	(557,307)	(551,10,676)	(51,240,906)	55,524,957	(5571,450)	(53,25,300)	51,235,278			
Consolidated Beverage Co Inc	SLA56939	4/4/2003	5210,958	50	(532,413)	(532,413)	50	518,554	(539,555)	(544,196)	574,763			
Continental Mills Inc	SLA1974	4/1/2003	5156,572	50	(517,023)	(515,023)	50	52,721	(52,827)	(52,707)	50			
Corporate Connection	SLA3257	4/4/2003	510,034	50	(550,197)	(510,197)	50	51,552	(51,552)	(51,552)	50			
Corporate Express Inc	SLA1974	4/4/2003	510,034	50	(550,197)	(510,197)	50	51,552	(51,552)	(51,552)	50			
Country Home Editions Inc	SLA1965	4/1/2003	325,252,003	50	(515,155)	(515,155)	50	52,525	(52,525)	(52,525)	50			
Coutry Roads LLC	SLA10695	4/1/2003	510,958	50	(550,197)	(510,197)	50	51,552	(51,552)	(51,552)	50			
Craving Central Petroleum Corp	SLA1965	4/2/2003	510,958	50	(550,197)	(510,197)	50	51,552	(51,552)	(51,552)	50			
Crystal Farms	SLA84426	3/31/2003	518,422	50	(511,226)	(511,226)	50	52,559	(52,559)	(52,559)	50			
Cumberland Supply	SLA1275	4/8/2003	531,275	50	(511)	(511)	50	52,559	(52,559)	(52,559)	50			
Date Paper & Bag Co Inc	SLA201	4/7/2003	52,201	50	(51,400)	(51,400)	50	50	(50)	(50)	50			
Dairy Farmers of America	SLA16185	4/4/2003	5161,845	50	(516,185)	(516,185)	50	52,414	(52,414)	(52,414)	50			
Dairy Maid Products	SLA7794	4/7/2003	54,794	50	(511)	(511)	50	50	(50)	(50)	50			
Dakota Premium Foods LLC	SLA19313	4/1/2003	530,410	50	(530,410)	(530,410)	50	50	(50)	(50)	50			
Dale's Smokes	SLA27621	4/3/2003	527,621	50	(525,56)	(525,56)	50	52,559	(52,559)	(52,559)	50			
Dani Distributing LLC	SLA8559	4/2/2003	518,855	50	(546)	(546)	50	51,061,9	(51,061,9)	(51,061,9)	50			
Davinci Food Products Inc	SLA55349	3/21/2003	5365,349	50	(545,67)	(545,67)	50	58,752	(53,035)	(57,743)	50			
Dean Foods Co	SLA137744	3/31/2003	51,377,744	50	(521,714)	(521,714)	50	52,721	(52,721)	(52,721)	50			
Dean Foods Co	SLA195708	4/1/2003	5402,032	50	(513,249)	(513,249)	50	51,354	(513,354)	(513,354)	50			
Dean Specialty Foods Group	SLA490554	3/28/2003	51,490,554	50	(532,938)	(532,938)	50	51,028,931	(51,028,931)	(51,028,931)	50			
Del Monte Fresh Produce Co	SLA70246	3/28/2003	51,411,489	50	(532,938)	(532,938)	50	51,028,931	(51,028,931)	(51,028,931)	50			

Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant:
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Creditor Name	Debtor Assertion Date	Demand Assertion Date	Electronic Audit Detail	Quantity Adjustment	Purchase Order No. Identified	Product Not Received Is Valid Period	Drop Shipment Delivered	Valid Receipts	Receipts by Demand Date	Consumed Pre-Return Deliveries	Setoff of Calculated Returns	Pre-Return Deductions	Claim
DLH Pharmaceuticals Inc	\$96,313 4/5/2003	\$98,522	.50	(50,697)	(53,947)	(53,947)	(51,709)	\$56,713	(56,329)	(517,339)	\$32,983		
Def'rs Party Ltd	\$2,222 4/16/2003	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50		
Destinatios Products International Ltd	\$84,520 4/20/2003	\$84,520	.50	.50	.50	.50	.50	\$64,020	(517,594)	(54,957)	\$20,059		
Dexia Finance Co LLC	\$59,947 3/28/2003	\$59,947	.50	(59,715)	.50	.50	.50	\$2,613	(5470)	(52,162)	\$0		
Diablo Revenge	\$3,978 4/8/2003	\$3,652	.50	.50	\$0	(53,632)	.50						
Dial Corp.	\$33,674 4/1/2003	\$33,674	.50	.50	(539,530)	(58,487)	\$326,257	(539,376)	(522,384)	\$0			
Dien & Watson	\$65,171 4/1/2003	\$65,171	.50	.50	(522,462)	(5647)	\$42,253	(525,185)	(53,833)	\$12,244			
Direct Source International Inc	\$90,450 4/2/2003	\$90,450	.50	.50	(521,114)	.50	\$69,236	(514,957)	.50	\$55,418			
Disko Products & Packaging Inc	\$62,471 5/9/2003	\$62,471	(56,202)	.50	.50	.50	.50						
DKM Foods	\$2,161,428 1/28/2003	\$2,284,216	.50	(533,945)	(591,980)	.50	\$1,329,131	(526,496)	(5319,781)	\$745,467			
Dobro Pet Care	\$109,843 4/2/2003	\$109,843	.50	.50	(534,365)	\$1	\$55,677	(517,981)	(55,387)	\$32,992			
Dole Fresh Flowers Inc	\$1,632 4/1/2003	\$1,607	.50	(5374)	(521,711)	.50	\$11	\$11		\$406			
Dole Packaged Food Inc	\$134,019 4/3/2003	\$125,536	.50	.50	(57,182)	.50	\$118,375	(515,726)	(548,615)	\$55,035			
Domino Foods Inc	\$318,018 4/2/2003	\$318,018	.50	.50	(565,287)	.50	\$215,288	(518,433)	.50	\$174,573			
Downey Boxes LLC	\$0 4/2/2003	\$11,222	.50	.50	.50	(5113,270)	.50						
Dorcy	\$4,217 4/3/2003	\$5,005	.50	.50	(525,679)	.50	\$4,217	(51,819)	(51,400)	\$998			
Dot Foods Inc	\$133,056 4/1/2003	\$133,056	.50	.50	(524,639)	(533,633)	(521,717)	\$75,350	(53,631)	\$61,275			
Downey Wholesale Inc	\$0 4/3/2003	\$0	.50	.50	.50	(5113,270)	.50						
DPC Initiatives Inc	\$0 4/2/2003	\$0	.50	.50	.50	(5113,270)	.50						
Dr Pepper/Jones/Up Bottling Group Inc	\$37,983 4/1/2003	\$37,983	(5157,635)	.50	(5111,635)	(539,530)	\$2,113	(526,496)	(5322,966)	\$5			
Dreyer's/Edy's Grand Ice Cream	\$24,241 4/3/2003	\$24,241	(516,473)	.50	(5114,635)	(539,530)	\$20,465	(525,631)	(539,542)	\$27,845			
Dunkin' Donuts Inc	\$17,843 4/8/2003	\$3,507	.50	.50	(517,133)	(539,530)	\$20,465	(525,631)	(539,542)	\$27,845			
Dyno Merchantile	\$35,439 4/1/2003	\$34,874	.50	.50	(510,575)	(539,530)	\$2,565	\$2,565					
Eagle Family Foods Inc	\$2,250 4/1/2003	\$2,250	.50	.50	(514,075)	(514,075)	\$2,250	\$2,250					
Easter Unlimited Inc	\$245,132 4/9/2003	\$77,816	.50	.50	(519,557)	(514,075)	\$468,687	(514,075)	(514,075)	\$46,226			
Eastman Kodak Co	\$439,062 4/3/2003	\$439,062	.50	.50	(519,557)	(514,075)	\$468,687	(514,075)	(514,075)	\$46,226			
Hodges-Walther Co													

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[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]
Creditor Name	Docketed Action Date	Demand Assertion Detail	Electronics Assertion Adjustment	Initially Asserted Adjustment	Purchase Order Not Identified	Product Not In Valid Period	Drop Shipment Delivers	Valid Receipts	Receipts Consumed by Demand	Benefit of Pre-Petition Deductions	Calculated Reclamation Claim			
Bellona Liquor Corp	\$38,417 4/21/2003	\$26,540 (\$38,540)	\$0	\$0	(548,807) (\$2,233)	527,491 (\$12,659)	(\$7,105)	57,632						
Edwards Plus Foods Inc	\$78,510 4/10/2003	\$78,510	\$0	\$0	(51,169)	521,928 (\$21,928)	50	50						
Edwards Oil Inc	\$55,772 4/22/2003	\$21,928	\$0	\$0	(560) (\$325)	521,928 (\$21,928)	50	50						
El Rincón Tex Mex Burrito Foods	\$3,241 4/7/2003	\$3,241	\$0	\$0	(560)	521,928 (\$21,928)	50	50						
Empire Packing Co LP dba Lebster Packing Co	\$14,940 4/12/2003	\$14,940	\$0	\$0	(51,940)	521,928 (\$21,928)	50	50						
Epicor Inc	\$8,292 4/5/2003	\$8,292	\$0	\$0	(58,292)	521,928 (\$21,928)	50	50						
EvenFresh Food Corp	\$6,778 4/9/2003	\$6,778	\$0	\$0	(50,778)	521,928 (\$21,928)	50	50						
Excel Corp	\$53,214 4/7/2003	\$53,214	\$0	\$0	(51,169) (\$42,155)	521,928 (\$21,928)	50	50						
Express Trading Int	\$390,475 4/3/2003	\$375,190	\$0	\$0	(325,220)	522,316 (\$32,316)	570,134 (\$39,937)	66,377	\$32,660					
ExxonMobil Oil Corp	\$1,023,954 4/22/2003	\$1,023,954	\$0	\$0	(50)	523,994 (\$1,023,954)	50	50						
Fiesta KFC Corp	\$2,947 4/10/2003	\$2,947	\$0	\$0	(62,947)	523,994 (\$1,023,954)	50	50						
Famous Products Inc	\$13,487 4/3/2003	\$53,728	\$0	\$0	(547,391)	515,936 (\$6,388)	50	50						
FifthRank Foods	\$191,731 4/3/2003	\$191,731	\$0	\$0	(51,640)	514,930 (\$19,314)	50	50						
Farm Fresh Food Supplies Inc	\$3,838 4/22/2003	\$7,015	\$0	\$0	(51,217)	515,558 (\$2,219)	50	50						
FarmFresh Foods Inc	\$720,513 4/22/2003	\$720,513	\$0	\$0	(525,102)	50	50							
FarmLink National Beef Packing Co LP	\$1,887,644 4/3/2003	\$1,887,644	\$0	\$0	(343,046) (\$605,166)	50	50							
Farmer Queen	\$3,311 4/4/2003	\$3,311	\$0	\$0	(51,839)	51,973 (\$320)	50	50						
Faulkner Starch Bon Ami Co	\$18,510 4/9/2003	\$18,510	\$0	\$0	(52,060)	516,530 (\$22,166)	57,354	50						
Fennema USA Inc	\$68,923 4/8/2003	\$68,923	\$0	\$0	(517,420)	520,672 (\$7,951)	50	50						
Fenton Pan Candy Co	\$6,497 4/10/2003	\$19,716	\$0	\$0	(113,219)	56,497 (\$13,219)	50	50						
Feuerzi USA Inc	\$181,133 4/8/2003	\$184,553	\$0	\$0	(636,033) (\$54,316)	565,763 (\$5,763)	577,655 (\$11,859)	621,460	\$44,340					
Fidental Farms Corp	\$71,649 4/11/2003	\$10,710	\$0	\$0	(50,710)	50	50							
Flinchberg Packing Co Inc	\$39,116 3/31/2003	\$18,654	\$0	\$0	(10,360) (\$5,004)	50	50							
Fish House Foods Inc	\$19,634 4/3/2003	\$19,634	\$0	\$0	(51,211)	50	50							
Flowers Foods	\$9 4/7/2003	\$633,652	\$0	\$0	(52,430) (\$523,652)	522,119 (\$19,634)	2,654	680	50					
Food Marketing Group	\$1,270,301 4/11/2003	\$1,270,301	\$0	\$0	(525,273) (\$140,490)	599,568 (\$535,982)	5140,490	\$322,217						
FoodMatch Inc	\$3,019 4/15/2003	\$3,019	\$0	\$0	(50,741)	50	50							

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Creator Name	Docketed Assertion Date	Demand Date	Electronics Assertion Detail	Unshipped Adjustment	Purchase Order Not Identified	Production Not Received In Valid Period	Drop Shipment Delivered	Walk Receipts	Receipt Consumed by Demand Date	Reclaimation Pre-Petition Deductions	Calculated Reclamation Claim
Yester Farms	\$694,926	4/22/2003	\$694,926	30	30	(517,951)	(\$465,659)	\$12,315	(348,938)	(827,253)	245,124
Fox Packaging Co	33,974	4/9/2003	33,974	30	30	30	30	33,974	30	(33,974)	30
Frankford Candy & Confection Co	\$40,023	4/11/2003	53,515	30	(52,252)	(39,243)	30	\$23,961	(33,776)	(31,991)	\$18,386
Frost Mart	\$3,477,229	4/12/2003	53,477,229	30	(510,287)	(510,287)	30	5142,62	(38,718)	(53,297)	220,947
Frito-Lay Inc	\$436,320	4/12/2003	543,320	30	30	(529,396)	(529,396)	\$144,319	(320,617)	(357,845)	925,457
Front End Supplies	\$12,560	4/23/2003	533,520	30	30	(547,360)	(531,820)	54,440	61,219	30	\$3,221
Frozen Specialties Inc	\$28,607	4/23/2003	528,607	30	30	(515,649)	(515,649)	50	530,929	(51,143)	(66,612)
Furmo Foods Ltd	\$33,269	4/11/2003	53,269	30	30	(53,002)	(53,002)	50	52,504	(32,386)	(31,19)
G.I. Mazzetta Inc	\$14,013	4/9/2003	515,013	30	30	(57,593)	(57,593)	50	57,484	(32,006)	(35,476)
Gacha Importers Inc	\$2,019	4/9/2003	53,848	30	30	(51,829)	(51,829)	50	\$20,19	(61,533)	(520)
Gemona USA Inc	\$63,062	5/1/2003	533,062	(569,062)	30	30	30	50	50	50	50
Grey Williams Bakery Corp	\$175,238	4/11/2003	5175,238	30	30	(523,370)	(541,039)	30	557,344	(357,924)	(369,839)
GB Consumer Products	\$1,193,904	4/23/2003	51,193,904	30	30	(523,370)	(541,039)	50	\$175,238	(3175,238)	50
General Mills	\$21,923,377	3/28/2003	510,745,229	30	30	(594,470)	(520,18,492)	(533,220)	57,759,027	(31,491,027)	(327,757,926)
Capital Products Co Ed	50	50	50	30	30	30	30	50	50	50	50
George Weston Baking Inc	50	4/1/2003	5141,439	30	30	(512,468)	(527,056)	57,913	(34,539)	(31,615)	246740
Georgia Pacific Corp	\$2,992,424	3/31/2003	52,831,321	30	30	(585,245)	(547,629)	51,672,049	(3328,033)	(31,134,010)	50
Grober Products Co	\$1,245,367	4/12/2003	51,245,367	50	50	(562,890)	(562,890)	518,6477	(516,277)	(6520,467)	53,497,13
GPA Bravura Inc	\$28,916	4/11/2003	528,916	30	30	(5778)	(5778)	528,037	(522,931)	(55,977)	50
Gatto Enterprises	\$107,246	4/8/2003	5107,246	30	(55,754)	(55,897)	50	515,397	(50,219)	50	52,378
Gillette Co	\$185,702	3/28/2003	5176,603	30	(53,759)	(53,759)	(53,759)	50	50	(585,335)	:50
Giusto Mary Lee Corp	\$344,071	4/2/2003	5344,071	30	30	(547,252)	(53,722)	\$23,958	(55,631)	(55,436)	\$229,490
Giusto Foods Inc	\$23,128	4/4/2003	531,328	30	30	(51,987)	(51,987)	50	52,203	(55,538)	\$21,019
GlossySmithKline	\$539,778	3/24/2003	563,778	30	(5340,932)	(5204,604)	50	587,734	(515,565)	(569,654)	52,460
Gold Eagle Co	\$12,518	4/3/2003	512,518	30	30	(53,120)	(53,120)	56,997	(56,620)	(52,577)	50
Gold Kist Inc	\$444,226	4/2/2003	5444,226	30	30	(5137,762)	(532,370)	5284,163	(479,642)	(53,222)	\$102,299
Gold Purp Food Products Co Inc	\$12,161	4/3/2003	518,161	30	30	(51,359)	(51,359)	55,747	(51,182)	(52,161)	53,704

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[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]
Creditor Name	Debtors Ammount	Demand Date	Electronic Ammount	Vertically Adjusted Ammount	Purchase Order Num.	Product Not. Received In Valid Period	Drop Shipments	Vend Deliveries	Receipts	Receipts Collected by Demand Date	Start of Pre-Settlement Reclamation	Calculated Reclamation Date			
Golde Flump Pharm LP	\$801,54	4/22/2003	\$422,986	\$0	\$0	(653,154)	\$0	\$39,431	(242,145)	(630,159)	\$57,529				
Good Humor Boyer Ice Cream	\$521,84	4/12/2003	\$548,905	\$0	\$0	(273,757)	\$0	3223,148	(560,375)	(244,813)	\$0				
Gopico News Int	\$193,039	4/4/2003	\$198,039	\$0	\$0	(317,907)	(206,931)	\$153,867	(332,532)	\$0	\$121,345				
Gordon's Inn	\$71,120	4/12/2003	\$71,120	\$0	\$0	(621,587)	\$0	267,533	(310,991)	(368,547)	\$0				
Goya Foods Inc	\$36,888	4/7/2003	\$36,288	\$0	\$0	(336,888)	\$0	\$0	\$0	\$0	\$0				
Great Country Inc	\$344,727	4/12/2003	\$339,705	\$0	(339,059)	(228,201)	\$0	\$153,454	(359,057)	\$0	\$94,319				
Guy & Co	\$31,259	4/22/2003	\$44,803	\$0	\$0	(345,059)	\$0	227,984	(329,403)	(260,071)	\$20,610				
Great Lakes Kraft Co	\$3,233	4/12/2003	\$3,233	\$0	\$0	(31,812)	\$0	51,420	(3359)	(3342)	\$768				
Green Bay Packaging Inc	\$2,935	4/22/2003	\$2,936	\$0	(32,936)	\$0	\$0	\$0	\$0	\$0	\$0				
GSM Industries	\$0	4/7/2003	\$17,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
GTS Prepaid, Inc.	\$71,140	4/7/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Gwinnett of Smithfield Ltd	\$54,794	4/12/2003	\$54,794	\$0	\$0	\$0	\$0	\$34,794	(348,614)	(33,957)	\$32,224				
H & H Distributing of Am Atm LLC	\$63,531	4/22/2003	\$63,531	\$0	\$0	\$0	\$0	\$43,930	(32,939)	(32,484)	\$31,517				
Hulmark Cash Inc	\$112,830	4/22/2003	\$122,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Hummert Corporation	\$60,401	4/22/2003	\$55,758	\$0	(35,507)	(316,891)	\$0	51,635	(3432)	\$0	\$35,936				
Husk Field	\$0	4/3/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Hannover Foods Corp	\$94,314	4/22/2003	\$94,314	\$0	\$0	\$0	\$0	\$94,314	(322,673)	(207,076)	\$51,635				
Hartley Wholesale Produce	\$112,202	4/22/2003	\$76,712	\$0	(35,571)	(359,339)	\$0	513,304	(35,238)	\$0	\$71,663				
Hartz Mountain Corp	\$40,659	4/12/2003	\$40,659	\$0	\$0	(318,169)	\$0	321,704	(32,841)	(318,863)	\$0				
Hawaiian Shirts of the Sea	\$7,536	4/22/2003	\$7,546	\$0	\$0	(30,346)	\$0	\$0	\$0	\$0	\$0				
Hesco Corp	\$37,079	4/12/2003	\$39,009	\$0	(30,709)	\$0	\$0	\$0	\$0	\$0	\$0				
Hawaiian Popcorn	\$9,605	4/9/2003	\$7,059	\$0	(5533)	(601)	\$0	527,716	(32,841)	\$0	\$27,476				
Heinz North America	\$1,747,931	3/28/2003	\$1,312,792	\$0	(615,885)	(260,919)	\$1,013,348	\$0	312,224	(312,224)	\$0				
Hilmar Good Cheese Inc	\$5,091	4/12/2003	\$5,076	\$0	\$0	(343,132)	\$0	57,531	(32,134)	(32,489)	\$0				
Holiday Consumer Adhesives Inc	\$52,142	4/4/2003	\$43,139	\$0	\$0	(352,289)	\$0	333,849	(32,939)	(32,914)	\$20,430				
Hedberg Foods	\$1,081,820	4/22/2003	\$225,481	\$0	\$0	(322,570)	\$0	322,570	(317,525)	(324,193)	\$0				
Hesky Foods Corp	\$16,922,834	3/28/2003	\$11,856,933	\$0	(31,819,333)	(31,148,730)	\$0	36,225,700	(312,171,738)	(312,171,738)	\$1,093,734				

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Creditor Name	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]
	Accepted	Demand	Electronically Presented	Delivery Adjustment	Assertion	Purchase Order Not Identified	Received In Field Period	Drop Shipment Delivered	Valid Receipts	Receiving by Demand Date	Consumed by Demand Date	Seal of Pre-Petition Reclamation	Calculated Reclamation	Claim		
ISO Technology Inc dba Integrated Software Group	\$236,948	4/8/2003	\$236,948	30	(\$236,948)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
I & D Foods Inc	\$7,756	4/18/2003	\$7,756	30	\$0	(\$7,756)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
J & J Smuck Foods Corp	\$44,811	4/4/2003	\$44,811	30	\$0	(\$19,320)	(314,294)	\$0	\$0	\$0	\$0	(35,920)	(124,357)	\$0	\$0	
JM Smucker Co.	\$1,236,184	3/21/2003	\$1,241,013	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Jugate International Inc	\$0	4/4/2003	\$0	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Lance Skinner Baking Co	\$34,004	4/7/2003	\$34,004	30	\$0	\$0	(20,457)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Lergena	\$24,258	4/5/2003	\$24,258	30	\$0	(21,192)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
John Middleton Inc	\$134,810	4/2/2003	\$134,810	30	\$0	(35,820)	(344,544)	\$0	\$0	\$0	\$0	(23,180)	\$0	\$0	\$0	
John Morrell & Co	\$1,073,761	4/1/2003	\$1,069,233	30	\$0	(311,270)	(277,320)	\$0	\$0	\$0	\$0	(317,600)	\$0	\$0	\$0	
Johnson Brothers Beverage Inc	\$0	4/1/2003	\$0	30	\$0	\$0	(224)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Johnsontown Sausage Co	\$452,557	4/1/2003	\$355,197	30	\$0	(52,559)	(52,559)	\$0	\$0	\$0	\$0	(23,600)	(277,720)	(278,600)	(49,234)	
Joint Dairy Farm	\$17,656	4/9/2003	\$16,512	30	\$0	(24,273)	(313,932)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Joys Of'Brien	\$29,520	4/10/2003	\$41,056	30	\$0	\$0	(341,066)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Joseph Campion Inc	\$113,002	4/4/2003	\$113,932	30	\$0	(61,720)	(358,198)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Joseph Paper & Packaging Inc of Florida Inc	\$38,272	4/7/2003	\$28,272	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
JTM Macdonald Corp	\$3,417,889	4/5/2003	\$1,999,613	30	\$0	(324,070)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
JTM Foods Inc	\$33,246	4/7/2003	\$53,246	30	\$0	(62,250)	(17,733)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Just Born Inc	\$132,687	4/12/2003	\$132,687	30	(212,567)	(371,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Kabill Family Farm	\$2525	4/15/2003	\$2525	30	\$0	(335)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Kelli Beating	\$24,035	4/22/2003	\$22,787	30	\$0	\$0	(223,877)	(66,303)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Kaiser International	\$13,275	4/8/2003	\$17,397	30	\$0	\$0	(10,883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Kane Industries Corp	\$6,922	4/3/2003	\$6,922	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Kaplan and Zubin	\$2,256	4/4/2003	\$2,235	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Kashi Co.	\$36,253	4/4/2003	\$33,919	30	\$0	\$0	(6,645)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Keweenaw Farms LLC	\$15,124	4/10/2003	\$15,124	30	\$0	(1,181)	(61,964)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Kirk Chemical Co.	\$4,223	4/7/2003	\$4,223	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

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[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]
Creditor Name	Debtors Assertion	Demand Date	Electronic Assertion Detail	Unclaimed Assertion Detail	Purchase Order Not Identified	Product Not Received in Full	Drop Segment	Valid Receipts	Receipts Consumed	Setoff by Demand Date	Calculated Pre-Petition Reclamation Claim				
Kyocera-Koh Corp	\$43,413	4/4/2003	\$43,413	50	(3493)	(325,184)	50	517,827	(32,729)	(39,346)	\$3,535				
Kohler Co.	50	4/7/2003	\$639,337	50	(3183,52)	(573,539)	(5167,418)	\$230,319	(5116,519)	(5113,80)	30				
Kollerg Co	\$2,570,139	4/7/2003	\$2,570,139	50	50	(5186,114)	(5418,309)	\$1,765,716	(5860,162)	(5805,514)	50				
Kompy Foods LLC	\$30,951	4/12/2003	\$7,661	50	50	50	(547,437)	50	36,384	(33,846)	(31,111)				
Konny's Candy Co	\$6,551	4/8/2003	\$5,941	50	50	(54,572)	(55,255)	\$54,261	(521,959)	(5020)	53,765				
KIK International Inc	\$64,071	4/3/2003	\$64,071	50	50	(573,379)	(5240,101)	(561,775)	\$2,041,577	(5621,759)	50				
Kimbeth-J-Cukr Corp	\$2,336,913	4/12/2003	\$2,411,552	50	(573,379)	(5240,101)	(561,775)	555,774	(557,190)	(58,384)	50				
Klement-Sunapee Co Inc	\$143,611	4/9/2003	\$141,931	50	50	(563,837)	(615,900)	565,774	(557,190)	(58,384)	50				
KLEN Enterprises Inc	50	4/3/2003	\$45,561	50	50	(38,773)	50	56,584	(32,535)	50	\$4,929				
Kremers Foods Inc	\$123,474	4/7/2003	\$123,474	50	50	(387,465)	50	36,610	(66,746)	(620,263)	50				
Kroger Stock Enterprises Inc	50	4/4/2003	\$126,964	50	50	(314,587)	50	311,618	(31,676)	50	50				
Kraft Foods	\$106,504	4/4/2003	\$106,504	50	50	(52073,279)	(65,239,276)	(62,803,357)	\$10,943,186	(34,677,161)	(31,275,67)				
Kyger Bakery Products Inc	\$106,504	4/4/2003	\$106,504	50	50	(43,802)	(615,619)	\$87,284	(523,753)	(53,183)	\$6,946				
La Brea Bakery	50	4/12/2003	50	50	50	50	50	50	50	50	50				
La Globo Oil and Gas Co	50	4/22/2003	50	50	50	50	50	50	50	50	50				
Lakefield Foods Inc	\$193,265	4/4/2003	\$192,265	50	(529,521)	(5135,228)	50	534,515	(521,101)	50	525,414				
Lakeview Farms Inc	\$7,073	4/2/2003	\$8,811	50	50	(52,031)	50	56,810	(51,202)	(55,623)	50				
Lam O' Lakes Inc	\$296,058	4/17/2003	\$240,908	50	(53,599)	(521,019)	50	501,550	(516,667)	(515,406)	\$15,380				
Lane Limited	\$56,452	4/22/2003	\$41,126	50	50	(51,132)	(50,469)	50	\$10,624	(52,540)	(53,47)				
Lanxi Products Inc	\$15,192	4/9/2003	\$15,192	50	50	(512,307)	50	57,385	(52,671)	50	\$214				
Latin Specialties Inc	\$6,576	4/22/2003	\$5,916	50	50	50	50	55,376	(51,080)	(52,126)	53,670				
Lazy-Hans Int	\$1,730	4/8/2003	\$1,730	50	(51,220)	(5410)	50	50	50	50	50				
Leogen & Plant Inc	\$5,355	4/3/2003	\$5,202	50	(5564)	(521,715)	(57,124)	50	50	50	50				
Leidy's Inc	\$24,649	4/17/2003	\$24,649	50	50	50	50	524,649	(513,611)	(52,755)	54,192				
Lettieri's Inc	\$20,642	4/17/2003	\$20,021	50	50	(59,346)	(59,377)	52,296	50	(5104)	58,482				
Lewis Brothers Bakeries Inc	\$121,960	4/9/2003	\$79,539	50	(57,659)	(52,659)	(52,673)	56,634	(55,556)	50	532,263				
Lip-Lite Products	\$63,500	4/22/2003	\$63,500	50	(57,659)	(52,659)	(52,673)	50	(55,556)	50	532,263				

Fleming Companies, Inc. et al.
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[a] Creditor Name	[b] Debtored Arrears	[c] Demand Date	[d] Electronic Assertion Detail	[e] Uniquely Asserted Adjustment	[f] Purchase Order No.	[g] Product Not Received in Valid Period	[h] Drop Shipment	[i] Valid Deliveries	[j] Receipts by Demand Period	[k] Receipts Consumed by Demand Date	[l] Receipts Calculated Pro-Rata Distributions	[m] Start of Calculation Mechanism	[n] Claim
Liggett Viester Bonds Inc	\$205,423	4/14/2003	\$205,423	\$0	(510,933)	(589,157)	(577)	\$105,398	(512,033)	\$0	\$89,245		
Lyft Corp Inc	\$274,728	4/8/2003	\$274,728	\$0	(61,759)	(671,175)	\$0	\$245,934	(559,523)	\$0	\$185,269		
Lyft & Sprung USA Inc	\$44,529	4/15/2003	\$34,529	\$0	\$0	(527,779)	\$0	\$26,799	(431,895)	\$0	\$24,903		
Liner Oil Co Inc	\$105,357	4/14/2003	\$0	\$0	\$0	(349,448)	(303,677)	\$23,250	(682,846)	\$0	\$24,872	\$143,572	
Link Snacks Inc	\$375,158	4/10/2003	\$369,434	\$0	(345,819)	(645,899)	\$0	\$16,385	(316,593)	\$0	\$0		
Lone Star Beverage Co	\$46,283	4/29/2003	\$45,819	\$0	(645,899)	\$0	\$0	\$0	\$0	\$0	\$0		
Loco Star Consolidated Foods Inc	\$123,770	4/17/2003	\$31,567	\$0	(311,213)	(512,908)	\$0	\$7,446	(51,231)	\$0	\$6,216		
LOreal Paris	\$1,371	4/14/2003	\$4,233	\$0	(61,233)	\$0	\$0	\$0	\$0	\$0	\$0		
Lucas World Inc	\$150,503	4/17/2003	\$150,503	\$0	(574,834)	\$0	\$0	\$15,670	(344,369)	\$0	\$10,779	\$30,527	
Lynx Mart Group/Savemart	\$216,672	4/4/2003	\$216,672	\$0	\$0	(577,769)	\$0	\$8,908	(51,432)	\$0	\$6,182		
MAI Gentry Co	\$8,219	4/17/2003	\$8,219	\$0	\$0	(58,219)	\$0	\$0	\$0	\$0	\$0		
Mackie International / CIT	\$30,933	4/17/2003	\$20,935	\$0	(322,541)	(51,054)	\$0	\$0	\$0	\$0	\$0		
Matrix Stores Fixtures	\$567,816	3/28/2003	\$567,816	\$0	\$0	(512,199)	(537,876)	\$491,782	(513,942)	\$0	\$107,603	\$30,335	
Max-O-Mat Co	\$53,537	4/16/2003	\$33,837	\$0	(54,028)	(519,774)	\$0	\$10,535	(510,537)	\$0	\$0		
Martin's Foods, Inc	\$1,622,138	4/17/2003	\$2,198,382	\$0	\$0	(320,175)	(51,217,51)	\$751,056	(51,42,56)	(3165,570)	\$441,833		
Marinetti Foods LLC	\$3,866	4/21/2003	\$8,866	(\$8,866)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Market Express Trans Inc	\$0	\$0	\$0	\$0	\$0	(520,555)	\$0	\$59,411	(519,054)	(531,357)	\$0		
Markham, Inc	\$179,956	4/17/2003	\$178,956	\$0	\$0	(520,555)	\$0	\$59,411	(519,054)	(531,357)	\$0		
Marketfoods USA	\$4,721,497	4/17/2003	\$4,721,497	\$0	(52,443,623)	(560,525)	(595,149)	\$1,282,200	(5329,027)	(5276,564)	\$374,527		
Maui Pineapple Co Ltd	\$24,742	4/17/2003	\$24,742	\$0	(57,653)	(51,656)	\$0	\$1,544	(5442)	(51,102)	\$0		
Maxell Corporation of America	\$57,609	4/4/2003	\$33,609	\$0	(610)	(5879)	\$0	\$1,920	(5504)	(539)	\$1,377		
Mayfield Sales Inc	\$43,369	4/4/2003	\$33,669	\$0	(336,886)	\$0	\$0	\$9,383	(51,748)	(577)	\$7,519		
MEM Corp	\$127,895	4/4/2003	\$127,895	\$0	(513,513)	(5114,382)	\$0	\$0	\$0	\$0	\$0		
McCain Foods USA Inc	\$28,013	4/22/2003	\$28,013	\$0	(50,639)	(514,889)	\$0	\$7,499	(51,201)	(52,239)	\$0		
McComick & Co Inc	\$0	3/31/2003	\$1,026,221	\$0	(511,887)	(3383,240)	(5716)	\$630,579	(513,510)	(5493,969)	\$0		
McInerney Co	\$19,108	4/17/2003	\$19,108	\$0	\$0	(52,571)	\$0	\$16,638	(51,445)	(515,193)	\$0		

Fleming Companies, Inc. et.al.
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Creditor Name	Debtord Assertion	Demand Date	Electronic Assertion 'Detail'	Utility Assertion 'Detail'	Purchase Order/Net Identified	Product Not Required In Valid Period	Prep Shipment	Value Deliveries	Receipts	Receipts Consumed by Demand	Statute of Limitations	Calculated Reclamation Date	Reclamation Claim
McKee Foods Corp	\$85,704	4/22/2003	\$40,927	\$0	\$0	(\$2,220)	(\$6,765)	\$12,270	(\$1,448)	(\$1,122)	\$0		
McKesson Corp	\$0	4/22/2003	\$724,515	\$0	\$0	\$190	(\$724,759)	\$46	(\$35)	\$0	\$41		
Mead Johnson Nutritional	\$3,785,088	3/29/2003	\$3,323,450	\$0	(\$5,661)	(\$1,443,255)	(\$5,939)	\$2,368,196	(\$314,344)	(\$10,243)	\$1,923,309		
Meadowveco Corp	\$25,0277	4/22/2003	\$25,0277	\$0	(\$25,0277)	\$0	\$0	\$0	\$0	\$0	\$0		
Mechanical Services Inc	\$81,804	4/12/2003	\$174,302	\$0	(\$6,213)	(\$78,760)	\$0	\$89,029	(\$1,655)	(\$2,407)	\$84,966		
Medtech	\$19,813	4/22/2003	\$17,748	\$0	(\$2,763)	(\$7,724)	\$0	\$6,833	(\$1,532)	(\$2,467)	\$5,057		
Mendelsohn Co	\$15,226	4/4/2003	\$15,226	\$0	(\$7,084)	\$0	\$0	\$8,142	(\$1,366)	(\$5,776)	\$0		
Metro Mex Co	\$52,707	4/12/2003	\$59,638	\$0	(\$2,639)	(\$12,408)	\$0	\$43,015	(\$1,576)	(\$6,016)	(\$3,639)	\$0	
Metro Beverage Co	\$90,922	4/22/2003	\$95,325	\$0	(\$5,665)	\$0	\$0	\$88,661	(\$1,027)	(\$6,027)	\$0	\$57,953	
Median Access Inc	\$11,018	4/22/2003	\$11,018	\$0	(\$3,091)	\$0	\$0	\$1,997	(\$1,656)	(\$115)	\$1,315		
Michael Foods Inc	\$33,316	3/31/2003	\$39,753	\$0	(\$6,454)	(\$6,487)	\$0	\$26,814	(\$4,959)	(\$11,908)	\$10,210		
Mid Wisconsin Beverage Inc	\$31,573	4/9/2003	\$31,573	\$0	(\$9)	(\$3,310)	\$0	\$32,257	(\$15,862)	\$0	\$12,395		
Midwest Mills Inc	\$24,310	4/11/2003	\$24,310	\$0	(\$24,320)	\$0	\$0	\$0	\$0	\$0	\$0		
Midwest Oil Co and Transport Inc	\$45,497	4/7/2003	\$418,532	\$0	\$0	\$0	\$0	\$418,532	(\$4,615)	\$0	\$0		
MINI Products LP	\$0	4/3/2003	\$336,379	\$0	\$0	(\$83)	(\$336,379)	\$605	(\$225)	\$0	\$350		
MILBROOK Distribution Services	\$1,578	4/22/2003	\$1,578	\$0	\$0	(\$1,578)	\$0	\$0	\$0	\$0	\$0		
Minist Co	\$13,116	4/11/2003	\$13,116	\$0	\$0	(\$1,000)	\$0	\$13,116	(\$5,100)	\$0	\$7,015		
Minuteman Corp	\$961,907	4/8/2003	\$861,907	\$0	(\$1,191)	(\$367,757)	\$0	\$502,259	(\$295,787)	\$0	\$286,974		
Minda USA Inc	\$60,165	4/7/2003	\$60,165	\$0	\$0	(\$49,658)	\$0	\$10,358	(\$2,533)	(\$1,859)	\$5,719		
Minority Business Logistics Inc	\$41,010	4/22/2003	\$16,691	\$0	\$0	(\$3,389)	\$0	\$13,302	(\$3,269)	\$0	\$10,034		
Minuteman Foods Inc	\$19,580	4/12/2003	\$19,580	\$0	\$0	(\$1,069)	\$0	\$18,551	(\$1,557)	(\$2,355)	\$14,659		
Mitsawa Foods	\$3,292	3/31/2003	\$18,292	\$0	\$0	(\$44,463)	\$0	\$13,830	(\$3,591)	\$0	\$10,239		
Moor's Seafood International LLC	\$123,572	4/12/2003	\$123,572	\$0	\$0	(\$17,297)	(\$39,932)	\$95,393	(\$7,567)	\$0	\$88,833		
Morgan Foods Inc	\$24,071	4/12/2003	\$135,706	\$0	\$0	(\$25,286)	\$0	\$10,420	(\$1,268)	(\$1,729)	\$95,312		
Morinaga Foods Inc	\$590,938	4/12/2003	\$971,162	\$0	(\$31,039)	(\$124,947)	\$0	\$436,177	(\$18,875)	(\$19,868)	\$33,748		
Morton Salt	\$0	4/12/2003	\$271,048	\$0	(\$31,965)	(\$30,824)	\$0	\$208,359	(\$64,831)	(\$75,628)	\$77,879		
Morton Inc	\$0	4/4/2003	\$1,077,799	\$0	(\$17,837)	(\$280,625)	\$0	\$479,338	(\$105,048)	(\$18,471)	\$190,818		

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[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]
Creditor Name	Debtored Attributed	Demand Date	Electronic Alerted Detail	Utility Adjustment	Purchasing Order Not Received	Product Not In Valid Period	Drop Shipment	Vehicle Receipts	Receipts by Demand Date	Consumed by Demand Date	Shift of Pro-Ration	Calculated Residual	Shift of Residual	Calculated Residual	
Mount Olympia Waters Inc	\$59,440	4/7/2003	\$41,910	-50	(68,299)	(614,055)	(311,440)	51,911	(391)	(321)	\$5,310				
Moyer & Sons Inc	\$10,220	4/4/2003	\$10,220	50	50	50	50	50	\$10,220	(34,759)	(591)	\$3,376			
Mr. Geyser's Kitchen Inc	\$121,773	4/22/2003	\$120,446	50	(56,639)	(580,700)	(51,657)	\$14,459	(53,336)	(554)	\$27,079				
Mr. Grahams Salads Inc	50	4/5/2003	\$10,575	50	(30,781)	(39,970)	(326,170)	33,750	(33,750)	50	50				
Mr. Sausage Delicacies Inc	50	4/12/2003	\$224,763	50	50	(328,216)	(311,456)	318,581	(336,011)	(587,145)	\$60,356				
Mucci International Marketing Inc	\$129,297	4/21/2003	\$184,101	(3184,101)	50	50	50	50	50	50	50	50			
Nasco Family Olive Co	\$74,256	4/21/2003	\$74,256	50	50	50	50	50	\$74,256	(320,523)	(333,833)	50			
NACCO Materials Handling Group Inc	\$17,753	4/7/2003	\$17,753	50	(317,753)	50	50	50	50	50	50	50			
National Dairy	50	4/12/2003	50	50	50	50	50	50	50	50	50	50			
NCR Corp	\$5,292	4/4/2003	\$3,320	50	50	(35,200)	50	50	50	50	50	50			
Nestle Ice Cream Co LLC	\$141,663	4/3/2003	\$141,664	50	(324,367)	(328,659)	522,839	(358,833)	(323,956)	50	50	50			
Nestle USA	\$7,663,167	3/15/2003	\$6,276,531	50	(337,659)	(31,167,439)	(387,599)	54,323,529	(386,759)	(32,751,521)	\$702,248				
Nestle Waters North America	\$602,970	4/12/2003	\$602,970	50	50	(67,148)	(331,719)	(366,399)	\$47,709	(310,259)	50	50			
New World Fresh	50	4/12/2003	50	50	50	50	50	50	50	50	50	50			
New York Frozen Foods	\$93,917	4/12/2003	\$33,917	50	50	(34,528)	50	50	\$85,389	(315,768)	(313,219)	\$16,410			
Nishin Foods USA Co Inc	\$132,206	4/8/2003	\$132,206	50	50	(373,367)	(51,667)	\$57,173	(524,284)	(324,834)	\$8,054				
Norman & Co Inc	\$8,842	4/3/2003	\$8,842	50	50	(38,842)	50	50	50	50	50	50			
Novals Food Co Inc	\$125,163	4/7/2003	\$125,163	50	(30,924)	(33,712)	50	50	\$106,119	(356,751)	(339,472)	\$9,895			
Northland Cranberries Inc	\$13,288	4/8/2003	\$15,288	50	50	50	50	50	\$15,288	(33,004)	(312,224)	50			
Novartis Consumer Health Inc	\$229,342	4/1/2003	\$229,342	50	(334,273)	(388,602)	(324,881)	\$113,526	(321,829)	(387,607)	50				
Nu-Cal Foods Inc	\$87,215	4/12/2003	\$89,550	50	50	(315,905)	(573,783)	50	50	50	50	50			
Nu-Wild Foods Inc	\$8,692	4/2/2003	\$8,692	50	50	50	50	50	\$8,692	(34,013)	(31,282)	\$4,798			
Nutri-Max	\$74,530	4/1/2003	\$1,073	50	50	(31,073)	50	50	50	50	50	50			
Oberto Sausage Co	\$48,537	4/22/2003	\$73,040	50	(311,853)	(376,089)	50	50	\$30,092	(33,666)	(3539)	\$39,936			
Ocean Beauty Seafoods Inc	\$168,761	4/22/2003	\$168,761	50	50	(314,209)	50	50	\$14,561	(57,361)	(37,201)	50			
Ocean's Premiums Pinto Sausage Inc	\$24,619	4/12/2003	\$26,806	50	(324,683)	(36,177)	50	50	\$33,943	(51,220)	(324,006)	\$337			
Old Dutch Foods Inc	\$119,674	4/22/2003	\$132,718	50	(38,099)	(36,709)	50	50	\$107,911	(35,090)	(3662)	\$40,159			

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Creditor Name	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]	[s]
Old Orchard Brands LLC	\$163,314	4/28/2003	\$189,872	\$0	\$0	(538,848)	(369,970)	\$144,974	(529,977)	(350,151)	\$64,935								
Old World Industries Inc	\$13,288	4/1/2003	\$13,288	\$0	\$0	\$0	\$0	\$13,288	\$0	\$0	\$13,288								
On-Cor	\$110,467	4/1/2003	\$10,467	\$0	\$0	(56,170)	\$0	\$10,467	(328,715)	(332,249)	\$42,334								
Ocean Spray	\$10,933	4/27/2003	\$10,933	\$0	\$0	(55,518)	\$0	\$4,775	(357)	(34,778)	\$0								
Otis Spunkmeyer Inc	\$87,460	4/7/2003	\$73,432	\$0	\$0	(525,120)	(524,369)	\$3,017	\$10,725	(221)	\$0								
Owens County Savings Inc	\$40,575	4/3/2003	\$40,575	\$0	\$0	(53,795)	(55,988)	\$19,355	\$21,356	(315,180)	(54,987)	\$1,907							
P & C Pacific Biscuits Inc	\$2,834	4/7/2003	\$2,834	\$0	\$0	\$0	\$0	\$2,834	(31,087)	(31,087)	\$0								
Pace Dairy Foods Co	\$1,061,442	4/22/2003	\$1,043,381	\$0	\$0	(34,132)	(313,918)	\$0	\$531,331	(329,769)	\$0								
Pacific Coast Producers	\$507,253	4/9/2003	\$467,992	\$0	\$0	(526,885)	(524,813)	\$0	\$266,335	(578,019)	(56,993)	\$10,229							
Pasty Corp	\$559,342	4/3/2003	\$559,342	\$0	\$0	\$0	\$0	\$281,103	\$0	\$278,239	(572,103)	(518,825)	\$17,984						
Paw-O-Gold Baking Co	\$0	4/30/2003	\$73,337	\$0	\$0	\$0	\$0	\$73,337	\$0	\$0	\$0								
Partnership Farms Inc	\$42,532	4/7/2003	\$35,309	\$0	\$0	(34,057)	(330,916)	\$0	\$24,796	(66,903)	(33,357)	\$11,536							
Parma Fabrikants Corp	\$0	3/28/2003	\$36,839	\$0	\$0	\$0	\$0	\$30,119	\$5,740	(573,9)	\$0	\$6,003							
Pasco Beverage Group LLC	\$132,800	4/10/2003	\$132,800	\$0	\$0	\$0	\$0	\$38,350	\$0	\$0	\$0								
Patent Catalyst Inc	\$20,739	4/14/2003	\$20,739	\$0	\$0	\$0	\$0	\$20,739	\$0	\$0	\$0								
Peak Foods LLC	\$133,190	4/2/2003	\$109,680	\$0	\$0	\$0	\$0	\$30,377	\$0	\$71,303	(57,572)	\$0							
Pearson Candy Co	\$14,872	4/12/2003	\$14,872	\$0	\$0	\$0	\$0	\$14,871	\$0	\$11,491	\$0								
Pearl's Coffee	\$26,836	4/9/2003	\$26,836	\$0	\$0	\$0	\$0	(321,146)	(53,434)	\$0	\$0								
Peggy's International Inc	\$20,888	4/7/2003	\$96,888	\$0	\$0	(366,888)	\$0	\$0	\$0	\$0	\$0								
Pennzkill (Quaker State Company	\$25,039	4/4/2003	\$66,105	\$0	\$0	\$0	\$0	(317,929)	\$0	\$48,177	(57,722)	(56,864)	\$33,609						
PepsiCo Foods Inc	\$39,653	3/31/2003	\$56,459	\$0	\$0	\$0	\$0	(51,516)	(50,850)	\$24,093	(34,237)	(319,863)	\$0						
Poppyseed Farms Inc	\$86,128	4/1/2003	\$119,128	\$0	\$0	\$0	\$0	\$119,128	\$0	\$0	\$0								
Poppy Seed Company	\$238,591	4/1/2003	\$238,591	\$0	\$0	(61,284)	\$0	(54,323)	\$272,984	(330,034)	(310,385)	\$192,565							
PortChem Transport Inc	\$43,978	4/7/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
Pizer Consumer Group	\$4,693,653	4/1/2003	\$1,400,487	\$0	\$0	(68,273)	(61,732)	(626,070)	\$1,554,611	(6124,937)	(554,537)	\$685,933							
Pharmacia Corporation	\$14,079	4/1/2003	\$27,242	\$0	\$0	(58,423)	(39,378)	\$0	\$8,940	(3164)	(56,730)	\$2,046							
Pharmavite LLC	\$15,928	4/4/2003	\$15,928	\$0	\$0	(58,440)	\$0	\$7,484	(31,195)	(56,289)	\$0								

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[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]		
																Receipts	Calculated Reclamation	
Pilot Food Inc	\$104,801	4/3/2003	\$211,025	\$0	\$0	(58,192)	40	\$12,906	(522,651)	\$0	\$12,906	(512,651)	\$0	\$12,906	\$130,216			
PilotFood USA	\$33,358	4/3/2003	\$44,544	\$0	\$0	(619,135)	50	\$25,008	(33,920)	\$0	\$25,008	(33,920)	\$0	\$25,008	\$21,409			
Pilgrim's Pride Corp	\$892,858	4/1/2003	\$497,029	\$0	\$0	(62,929)	(315,857)	\$24,026	\$34,522	(912,495)	\$0	\$24,026	(912,495)	\$0	\$24,026	\$157,493		
Pilot Corporation of America	\$5,164	4/2/2003	\$5,164	\$0	\$0	(32,074)	(315,857)	\$0	\$3,950	(52,951)	\$0	\$3,950	(52,951)	\$0	\$3,950	\$1,065		
Premier Foods Corp	\$964,218	4/1/2003	\$791,482	\$0	\$0	(520,892)	(52,951)	\$557,539	(312,125)	\$0	\$557,539	(312,125)	\$0	\$557,539	\$347,616			
Plant Refining Co LLC	\$57,831	4/2/2003	\$27,831	\$0	\$0	\$0	\$0	\$37,831	(57,831)	\$0	\$37,831	(57,831)	\$0	\$37,831	\$0			
Player Products Inc	\$590,377	4/1/2003	\$395,267	\$0	\$0	(31,058)	(315,759)	\$0	\$465,460	(69,224)	\$0	\$465,460	(69,224)	\$0	\$465,460	\$29,175		
Pony Products Inc	\$20,443	4/3/2003	\$28,445	\$0	\$0	(28,445)	(328,445)	\$0	\$0	(328,445)	\$0	\$0	(328,445)	\$0	\$0	\$0	\$0	
Portion Pack Division of H.J. Heinz Co LP	\$38,364	4/2/2003	\$48,361	\$0	\$0	(35,281)	(312,657)	\$0	\$0	(31,516)	\$0	\$0	(31,516)	\$0	\$0	\$0	\$0	
Potomac Products LLC	\$287,772	5/5/2003	\$239,182	(328,182)	\$0	\$0	\$0	\$0	\$31,523	(31,516)	\$0	\$31,523	(31,516)	\$0	\$31,523	\$0		
Potomac Farms Dairy	\$0	4/1/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Prairie Farms Dairy Inc	\$448,323	4/4/2003	\$448,323	\$0	\$0	(246,654)	(324,654)	\$0	\$202,262	(597,166)	\$0	\$202,262	(597,166)	\$0	\$202,262	\$53,765		
Premium Waters Inc	\$141,739	4/1/2003	\$590,056	\$0	\$0	(397,491)	(324,450)	\$87,102	\$171,122	(3169,947)	\$0	\$171,122	(3169,947)	\$0	\$171,122	\$1,975		
President Biscuit International	\$87,729	4/8/2003	\$87,729	\$0	\$0	(21,901)	(321,901)	\$0	\$65,128	(221,921)	\$0	\$65,128	(221,921)	\$0	\$65,128	\$23,454		
Procter & Gamble Distribution Co	\$9,257,550	3/31/2003	\$8,614,215	\$0	\$0	(510,249)	(3160,495)	(317,922)	\$6,245,350	(51,492,655)	\$0	\$6,245,350	(51,492,655)	\$0	\$6,245,350	\$2,262,655		
Procter & Gamble Inc	\$1,653,019	4/4/2003	\$172,059	\$0	\$0	(51,126)	(323,923)	\$0	\$139,750	(331,602)	\$0	\$139,750	(331,602)	\$0	\$139,750	\$0		
Profile Foods Inc	\$316,935	4/4/2003	\$49,986	\$0	\$0	(31,579)	(311,579)	\$0	\$31,407	(57,398)	\$0	\$31,407	(57,398)	\$0	\$31,407	\$11,070		
Purity Wholesale Grocers Inc	\$81,907	4/3/2003	\$81,909	\$0	\$0	(31,994)	(313,916)	\$0	\$55,000	(38,205)	\$0	\$55,000	(38,205)	\$0	\$55,000	\$18,766		
Quaker Oats Company	\$6,949,276	4/4/2003	\$6,949,276	\$0	\$0	(313,203)	(3662,288)	(327,857)	\$6,007,963	(324,18,004)	\$0	\$6,007,963	(324,18,004)	\$0	\$6,007,963	\$3,844,939		
Quality Bakery	\$3,265	4/1/2003	\$1,265	\$0	\$0	(30,265)	(318,265)	\$0	\$0	(30,265)	\$0	\$0	(30,265)	\$0	\$0	\$0		
Quint Foods	\$80,163	4/1/2003	\$10,863	\$0	\$0	(35,693)	(35,693)	\$0	\$22,302	(38,399)	\$0	\$22,302	(38,399)	\$0	\$22,302	\$11,524		
Radiator Specialty Co	\$48,163	4/4/2003	\$48,165	\$0	\$0	(48,165)	(348,165)	\$0	\$0	(348,165)	\$0	\$0	(348,165)	\$0	\$0	\$0		
Rabcor Holdings Inc	\$1,816,955	3/31/2003	\$1,067,699	\$0	\$0	(362,658)	(310,537)	\$0	\$820,504	(307,341)	\$0	\$820,504	(307,341)	\$0	\$820,504	\$62,162		
Rainbow Corp	\$8,873	4/3/2003	\$1,862	\$0	\$0	(38,862)	(38,862)	\$0	\$0	(38,862)	\$0	\$0	(38,862)	\$0	\$0	\$0		
Rasitas Foods Inc	\$27,999	4/1/2003	\$27,999	\$0	\$0	(33,544)	(33,544)	\$0	\$0	(33,544)	\$0	\$0	(33,544)	\$0	\$0	\$19,332		
RC Initiatives Inc	\$30,217	4/8/2003	\$30,217	\$0	\$0	(31,173)	(31,173)	\$0	\$0	\$10,044	(38,216)	\$0	\$10,044	(38,216)	\$0	\$10,044	\$10,528	
Reims Foods	\$27,184	4/1/2003	\$42,184	\$0	\$0	(33,310)	(33,310)	\$0	\$0	\$36,374	(36,313)	\$0	\$36,374	(36,313)	\$0	\$36,374	\$27,643	

Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
November 21, 2003

[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]
Creditor Name	Docketed Against	Demand Date	Electronic Auction Result	Utility Auction Adjustment	Purchaser Order Not Identified	Product Not Received In Yield	Drop Shipment	Valid Receipts	Receipts by Demand Period	Consumed by Demand Date	Start of Pre-Petition Reclamation	Calculated Reclamation Claim		
Rocklin Hescher Inc	\$1,330,522	3/31/2003	\$1,144,195	\$0	(\$828,313)	(\$457,479)	(\$673)	\$616,734	(\$70,074)	(\$422,737)		\$122,473		
Red Grid	\$935,543	4/1/2003	\$534,643	\$0	(\$162,934)	(\$508,778)	(\$16,305)	\$293,430	(\$50,588)	(\$54,659)		\$178,206		
RidgeBek Inc	\$1,483,338	4/2/2003	\$144,138	\$0	\$0	(\$148,139)	\$0	\$0	\$0	\$0		\$0		
Rogent Products Corp	\$7,379	4/9/2003	\$7,379	\$0	\$0	(\$3,019)	(\$4,350)	\$0	\$0	\$0		\$0		
Rally Foods Co	\$104,038	4/8/2003	\$104,038	\$0	\$0	(\$33,485)	\$0	\$0	\$0	\$0		\$0		
Ralston Foods Service Inc	\$38,831	4/3/2003	\$37,570	\$0	(\$14,479)	(\$13,960)	\$0	\$0	\$0	\$0		\$0		
Rambunctious Corp	\$17,334	4/12/2003	\$15,167	\$0	\$0	(\$3,516)	(\$1,217)	\$0	\$0	\$0		\$0		
Rappahannock Tobacco	\$62,046	4/4/2003	\$62,046	\$0	(\$67,421)	(\$30,949)	\$0	\$0	\$0	\$0		\$0		
Realty Plus Foods Inc	\$229,271	4/10/2003	\$260,460	\$0	(\$10,136)	(\$30,419)	(\$70,517)	\$93,233	(\$34,967)	(\$32,677)		\$0		
ReForm Inc	\$55,709	4/17/2003	\$15,441	\$0	(\$15,441)	\$0	\$0	\$0	\$0	\$0		\$0		
Reitan	\$2,205	4/12/2003	\$2,205	\$0	(\$1,430)	(\$779)	\$0	\$0	\$0	\$0		\$0		
Rental Structures Inc	\$25,127	4/9/2003	\$25,127	\$0	(\$1,670)	(\$2,443)	\$0	\$0	\$0	\$0		\$0		
Regalos Metals Co	\$2,875	4/12/2003	\$2,875	\$0	\$0	(\$1,370)	\$0	\$0	\$0	\$0		\$0		
Rheesa International Inc	\$124,447	4/3/2003	\$124,447	\$0	(\$64,016)	(\$64,016)	\$0	\$0	\$0	\$0		\$0		
Rita Products Corp	\$1,086,054	3/28/2003	\$1,022,608	\$0	(\$50,859)	(\$305,287)	\$0	\$0	\$0	\$0		\$3,197,03		
Rits-Saipak Corp	\$21,091	3/31/2003	\$22,091	\$0	\$0	(\$15,632)	\$0	\$0	\$0	\$0		\$0		
Ricks USA Inc	\$10,429	4/4/2003	\$12,276	\$0	\$0	(\$309)	\$0	\$0	\$0	\$0		\$0		
NJ Reynolds Tobacco Co	\$37,514,771	4/17/2003	\$27,681	\$0	\$0	(\$3,512)	(\$2,132)	\$0	\$0	\$0		\$33,4391		
Roaring Spring Water	\$2,132	4/2/2003	\$2,132	\$0	\$0	(\$2,132)	\$0	\$0	\$0	\$0		\$0		
Rolling Pin Manufacturing Corp	\$26,835	4/7/2003	\$24,856	\$0	\$0	(\$309)	(\$3,486)	\$0	\$0	\$0		\$0		
Rosa Packing Co Inc	\$0	4/17/2003	\$27,681	\$0	\$0	(\$21,132)	(\$2,132)	\$0	\$0	\$0		\$0		
Rodius Food Products Inc	\$12,199	4/7/2003	\$10,199	\$0	\$0	(\$2,199)	(\$16,149)	\$0	\$0	\$0		\$0		
Rothmans Paxton & Hedges Inc	\$2,669,933	4/9/2003	\$2,669,933	\$0	(\$2,669,933)	(\$16,149)	\$0	\$0	\$0	\$0		\$1,727,639		
Royal Foods Inc	\$534,609	4/4/2003	\$534,609	\$0	\$0	(\$3,738)	(\$10,466)	\$0	\$0	\$0		\$0		
Royal Oak Sales Inc	\$2,370	4/17/2003	\$2,348	\$0	\$0	(\$2,348)	(\$10,466)	\$0	\$0	\$0		\$0		
RS Tala Farm	\$2,437	4/2/2003	\$2,437	\$0	\$0	(\$2,437)	(\$1,216)	\$0	\$0	\$0		\$0		
SA'D Coffee Inc	\$0	(\$1,296)	\$0	\$0	\$0	(\$1,296)	(\$210)	\$0	\$0	\$0		\$0		

Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant
November 21, 2003

[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]
Creditor Name	Docketed Arrival	Demand Date	Exception Assertion Detail	Unlawful Assertion Adjustment	Purchase Order Not Identified	Drop Shipment	Product Not Received In Valid Period	Shipment Deliveries	Valid	Receipts Rejected by Demand Date	Consumed by Demand Date	Stock of Pre-Paid Reclamation Deductions	Calculated Reclamation Claim		
BAK Sales Co.	\$31,608	4/8/2003	\$32,008	\$0	(32,008)	\$0			\$0	\$0	\$0	\$0	\$0	\$0	
Saint Paul Natural Tobacco Company Inc	\$0	4/12/03	\$308,556	\$0	(310,556)	(570,720)		\$0	\$277,282	(82,938)	\$0	\$154,244			
Sun Lee Bakery Group Inc	\$2,492,929	4/10/2003	\$2,492,929	\$0	(59,328)	(229,832)	(31,609,905)	\$574,755	(582,977)	(563,257)	\$12,722				
Ban Lee Corp	\$1,438,824	3/31/2003	\$1,438,824	\$0	(314,356)	(51,609,965)	(561,835)	\$1,723,408	(523,743)	(563,182)	\$857,734				
Savemore Foods Inc	\$144,628	4/3/2003	\$144,628	\$0	(625,023)	\$0		\$121,954	(535,969)	(560,754)	\$34,932				
SC Johnson & Son Inc	\$1,705,965	4/12/2003	\$1,705,965	\$0	(44158)	(51,245,596)	\$0	\$438,212	(510,411)	(532,677)	\$0				
Subway Inc	\$31,031	4/22/2003	\$31,031	\$0	(51,031)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Schering-Plough Healthcare Products	\$7,711	4/8/2003	\$11,271	\$0	(57,711)	\$0	(53,560)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Schroeder Foods Inc	\$126,295	4/12/2003	\$124,295	\$0	(31,538)	\$0		\$122,693	(529,982)	(552,248)	\$88,367				
Schwan's Customer Brands	\$163,764	4/12/2003	\$163,764	\$0	\$0	\$0	(517,627)	(513,246)	\$13,733	(53,064)	(510,665)	\$0			
Schwan's Food Service Inc	\$157,532	4/7/2003	\$164,073	\$0	(62,223)	(548,807)	\$0	\$113,944	(530,159)	\$0	\$0	\$0	\$0	\$0	
Scripto	\$2,018	4/22/2003	\$2,018	\$0	\$0	\$0	(52,018)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Seaboard Farms Inc	\$82,387	4/12/2003	\$89,037	\$0	\$0	\$0	(59,225)	\$0	\$79,810	(549,657)	\$0	\$30,172			
Seaboard Foods Corp	\$142,035	4/7/2003	\$156,926	\$0	\$0	\$0	(6801)	(535,438)	\$120,488	(521,965)	\$33,139	\$95,664			
Sequoia Beverage Co	\$0	4/4/2003	\$105,276	\$0	\$0	\$0		\$0	(506,226)	\$0	\$0	\$0			
Sentillo Imports Inc	\$44,882	4/22/2003	\$41,148	\$0	\$0	\$0	(512,426)	\$0	\$24,725	(54,939)	\$0	\$23,731			
SEWA F.H.C.	\$13,350	4/11/2003	\$89,591	\$0	\$0	\$0	(664,719)	\$0	\$24,372	(57,327)	(52,265)	\$15,255			
Shameer Foods Co	\$32,378	4/7/2003	\$32,378	\$0	\$0	\$0	(532,378)	\$0	\$0	\$0	\$0	\$0			
Shawnee Milling Company	\$45,408	4/7/2003	\$45,408	\$0	\$0	\$0	(528,734)	(516,674)	\$0	\$0	\$0	\$0			
Signature Brands LLC	\$0	4/12/2003	\$73,467	\$0	\$0	\$0	(59,985)	\$0	\$63,483	(512,221)	(550,339)	\$925			
Signature Fresh On LLC	\$175,595	4/3/2003	\$161,332	\$0	\$0	\$0	(561,653)	(520,928)	\$80,452	(510,895)	(528,436)	\$40,830			
Silver Springs Citrus Inc	\$65,838	4/3/2003	\$65,838	\$0	\$0	\$0	(515,998)	\$0	\$49,839	(512,428)	(539,94)	\$36,537			
Smuck's	\$32,613	4/12/2003	\$32,613	\$0	\$0	\$0	\$0	\$0	\$32,613	(54,442)	(519,300)	\$8,938			
Slimmons Foods Inc	\$10,824	4/3/2003	\$10,824	\$0	\$0	\$0	(510,824)	\$0	\$0	\$0	\$0	\$0			
Smart Money Association	\$29,713	4/12/2003	\$29,713	(529,713)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
State Schaefer Home-made Rolls	\$34,857	4/12/2003	\$55,857	\$0	(55,160)	(524,187)	\$0	\$23,372	(57,149)	\$0	\$16,177				
Stylight Mens Inc	\$0	4/22/2003	\$15,486	\$0	(53,037)	(52,412)	\$0	\$0	\$0	\$0	\$0				

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**Fleming Companies, Inc. et al.
Reclamation Claim Summary by Claimant.**

November 21, 2003

Creditor Name	Address	Due Date	Demand Detail	Electronic Assertion		Utility Assertion Adjustment		Purchase Order Net		Product Received In-Val		Drop Shipment Reference		Valid Receipts		Receipts by Demand Due Date		Settled Recession	
				Amount	Days	Amount	Days	Amount	Days	Amount	Days	Amount	Days	Amount	Days	Amount	Days	Amount	Days
Slim-Fast Foods Co.		4/17/2003	\$565,450	\$565,450	0	\$0	0	\$0	\$0	0	\$0	\$0	0	\$0	0	\$0	0	\$0	0
Smithfield Deli Group			\$6,198	4/17/2003	56,198	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Stonewall Baking Co.		5/24/2003		4/17/2003	522,574	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Stonewall LLC			\$113,878	4/17/2003	\$113,878	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Solo Cup Co.			\$108,931	4/17/2003	\$108,931	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Bonnie Larchs Inc.		5/17/2003		\$74,137	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0
SouthWest USA			\$4,284	4/22/2003	\$4,284	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Southern California Oil Co.			\$365,182	4/17/2003	\$365,182	0	50	0	50	0	50	0	50	0	50	0	50	0	50
SEAWAY FOODS & DRUG CO.			\$104,914	4/17/2003	\$104,914	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Specialty Papers Inc.			\$34,250	4/17/2003	\$34,250	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Specialty Products Inc.			\$54,658	4/17/2003	\$54,658	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Specialty Products Inc.			\$11,632	4/17/2003	\$11,632	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Specialty Products Inc.			\$5,207,691	4/17/2003	\$5,207,691	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Spectrum Brands			\$4,681,838	4/17/2003	\$4,681,838	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Spice and Span Co.		5/24/2003		\$7,203	0	50	0	50	0	50	0	50	0	50	0	50	0	50	0
Spring Glen Fresh Foods Inc.			\$296,395	4/17/2003	\$296,395	0	50	0	50	0	50	0	50	0	50	0	50	0	50
StarKist Pacific			\$33,055	4/17/2003	\$33,055	0	50	0	50	0	50	0	50	0	50	0	50	0	50
StarKist Products Inc.			\$26,718	4/17/2003	\$26,718	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Starwest Growers Inc.			\$83,055	4/17/2003	\$83,055	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Starwest Growers of California			\$265,723	4/17/2003	\$265,723	0	50	0	50	0	50	0	50	0	50	0	50	0	50
StarKist USA LP			\$70,516	4/17/2003	\$70,516	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Streelman Pennsylvania Dutch Bakers			\$9	4/17/2003	\$9	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Superior Dairy Inc.			\$5,517	4/17/2003	\$5,517	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets			\$296,395	4/17/2003	\$296,395	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003	\$31,474	0	50	0	50	0	50	0	50	0	50	0	50	0	50
Supervalu Markets Inc.			\$31,474	4/17/2003															

Fleming Companies, Inc. et al.
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[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]	[z]
Creditor Name	Docketed Auction	Demand Date	Electronic Assertion Detail	Utility Assertion Adjustment	Purchase Order Not Informed	Drop Shipment	Yield Receipts	Receivables by Demand Date	Consumed Pre-Paid Deduction	Start of Reclamation	Calculated Reclamation Claim														
Sweetheart	\$45,832	4/27/2003	\$43,833	\$0	(31,936)	(3240,398)	(329,535)	\$149,635	(33,226)	\$0	\$144,810														
Swift & Co.	\$3,440,368	9/31/2003	\$2,440,368	\$0	(880,272)	(3128,440)	(31,291,035)	\$1,310,620	(3419,372)	(3159,768)	\$751,980														
State Coca-Cola USA	\$41,588	4/27/2003	\$41,588	\$0	\$0	(341,588)	\$0	\$0	\$0	\$0	\$0														
Swisher International Inc	\$419,936	4/12/2003	\$40,066	\$0	(38,943)	(362,357)	(359,560)	\$259,107	(310,916)	\$0	\$21,901														
Swinkland Packing Co	\$16,140	8/28/2003	\$16,140	(315,440)	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
Synco A Division of Filmore Brands Inc	\$43,399	4/27/2003	\$35,899	\$0	\$0	\$0	\$0	\$43,399	(324,129)	(3316)	\$19,455														
Synco Food Services of Modesto Inc	\$7,577	4/17/2003	\$7,577	\$0	\$0	(37,677)	\$0	\$0	\$0	\$0	\$0														
T Marzetti Company	\$439,463	4/12/2003	\$215,889	\$0	(34,700)	(3120,886)	(321,138)	\$109,181	(313,369)	(326,453)	\$64,338														
Tranquill Research Laboratories Inc	\$22,193	4/15/2003	\$22,193	\$0	\$0	(31,180)	\$0	\$20,373	(314,372)	(335,931)	\$0														
Treco Food Products Inc	\$80,761	4/17/2003	\$80,761	\$0	\$0	(378,433)	\$0	\$2,328	(31,711)	(3619)	\$0														
The Backman Co.	\$269	4/17/2003	\$269	\$0	\$0	\$0	\$0	(32,669)	\$0	\$0	\$0														
The Foods Group Inc	\$1,234,791	4/15/2003	\$12,348	\$0	\$0	(39,983)	\$0	\$3,255	(31,483)	(31,772)	\$0														
The Harvard Drug Group	\$33,935	4/27/2003	\$22,543	\$0	\$0	\$0	\$0	(32,416)	\$437	(369)	\$0														
Thermo Serv Aladdin	\$2,937	4/24/2003	\$3,814	\$0	(32,080)	(316,216)	(352,384)	\$3,304	(337)	(3491)	\$27,776														
Time4Fun	\$172,423	6/24/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0														
Tony's Blue Foods	\$19,541	4/22/2003	\$19,541	\$0	\$0	(34,254)	(314,249)	\$0	\$0	\$0	\$0														
Typeo Associates LLC	\$161,984	4/17/2003	\$161,983	\$0	\$0	(304,339)	\$0	\$37,625	(313,480)	(32,099)	\$41,846														
Typs Off Co Inc	\$3,085	4/27/2003	\$3,085	\$0	\$0	\$0	\$0	\$3,085	(32,984)	(321)	\$2,573														
Qualiflame Food Products	\$1,672	4/3/2003	\$2,340	\$0	(31,672)	(369)	\$0	\$0	\$0	\$0	\$0														
Trans-Multilogo Product Services, Inc.	\$126,175	4/3/2003	\$126,173	\$0	\$0	\$0	\$0	\$136,175	(3226,173)	\$0	\$0														
Trevia Meats Inc	\$1,278	4/27/2003	\$6,958	\$0	\$0	(34,679)	\$0	\$1378	(369)	\$739															
Tri-Sales Co	\$304,106	4/17/2003	\$291,677	\$0	(351,903)	(327,343)	(338,687)	\$171,692	(325,877)	\$0	\$145,356														
Trident Seafoods Corp	\$197,934	4/27/2003	\$197,934	\$0	\$0	(317,700)	\$0	\$80,214	(325,612)	(355,202)	\$0														
Tri-Zagle Beverage	\$15,990	4/27/2003	\$15,991	\$0	\$0	\$0	\$0	(315,991)	\$0	\$0	\$0														
Tri-Vista Freshham Corp	\$276,444	4/27/2003	\$276,444	\$0	(331,869)	(327,296)	\$0	\$213,662	(325,990)	\$0	\$161,673														
Tunec Holdings LLC dba	\$181,155	4/12/2003	\$11,482	\$0	\$0	\$0	\$0	\$31,482	(312,170)	\$0	\$39,356														
Tunec Coleman Dairy	\$2,234	4/22/2003	\$1,450	\$0	\$0	(31,450)	\$0	\$0	\$0	\$0	\$0														

Fleming Companies, Inc. et al:
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[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]	[z]					
Twin City Poultry Company	\$6,453	4/30/2003	56,453	50	50	(51,177)	(52,145)	52,140	(51,150)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50				
Tyco Healthcare Retail Group Inc	3128,423	4/7/2003	3128,423	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50			
Tyco Foods Inc	32,751,406	4/12/2003	32,751,406	50	50	(51,339,677)	(51,150,311)	(5483,110)	54,382,973	(578,793)	(5597,297)	52,905,072	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
Unilever BeibeiCo North America	34,812,247	4/12/2003	34,812,247	50	50	(52,700)	(52,261,765)	(546,049)	52,101,741	(547,775)	(51,632,952)	5275,605	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
Unilever HPC	31,307,336	4/12/2003	31,341,678	50	50	(5155,347)	(536,190)	(536,506)	5153,534	(5149,729)	(5333,201)	51,382,103	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
United Foods	34,939,5	4/4/2003	34,939,5	50	50	(516,632)	(51,109)	513,254	(58,918)	(58,918)	(56,469)	51,633	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
Unisource Worldwide Inc	50	4/22/2003	341,393	50	50	(613,162)	(53,504)	(51,109)	524,036	(53,533)	(51,150)	51,150	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
United Plastics	521,118	4/22/2003	521,118	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50			
United Salt Corp	514,159	4/3/2003	314,159	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50			
United Sugar Corp	549,067	4/3/2003	549,067	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50			
Uno Foods Inc	55,656	4/10/2003	510,324	50	50	(52,162)	(54,689)	50	52,118	(53,680)	(53,680)	51,181	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
US Acrylics Inc	510,654	510,654	566,499	50	50	(564,499)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
US Foodservice	5123,379	4/3/2003	5124,053	50	50	(519,403)	(54,557)	(539,506)	561,379	(524,252)	(524,252)	535,119	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
US Smoketown Tobacco Products Inc	50	3/12/2003	52,562,533	50	50	(516,657)	(53,638,989)	(5151,821)	52,577,551	(5271,921)	(5271,921)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
Valley Wide Beverage Co	50	4/22/2003	53,2562	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50		
Valor	58,557	4/4/2003	520,160	50	50	(512,104)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	
Vella Farms LLC	50	4/3/2003	5337,062	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	
Ventura Foods LLC	52,577,559	4/12/2003	52,577,559	50	50	(56,591)	(54,2015)	(54,646)	5251,916	(551,936)	(551,936)	535,307	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	
Verifin Products Inc	52,575	4/12/2003	52,605	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	
Vestcom Retail Solutions	5226,414	4/3/2003	5235,714	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	
Victory Wholesale Grocers	52,422	4/10/2003	524,223	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	
Victor Coosa-Cola Bottling Co	52,593	4/22/2003	520,310	50	50	(511,768)	(56,83)	(57,83)	57,83	(51,567)	(51,567)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	
Visitor Corporation	56,925	4/3/2003	56,925	50	50	(56,925)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Vogt Distributing	52,525	4/9/2003	52,525	50	50	(52,525)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Wards Cows Packing Co	59,574	4/22/2003	59,574	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Warren Distributors Inc	56,959	4/3/2003	56,959	50	50	(5109)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Weaver Brothers Inc	55,019	4/8/2003	55,019	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50

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Claimant Name	Debited Astronid Date	Demand Date	Electric Astronid Dept	Utility Astronid Adjustment	Purchase Order Not Identified	Product Not Received In Valid Period	Drop Shipment	Valid Receipts	Receipts by Demand Date	in Stock	in Transit	in Work	in Storage	in Calculated Reclamation Claims
Waldi Foods Inc	\$772,715	4/15/2003	\$449,521	\$0	\$0	(523,781)	\$0	\$211,619	(512,273)	(519,356)	\$0	\$0	\$0	\$0
Wells Dairy Inc	\$377,610	4/15/2003	\$397,410	\$0	\$0	(34,139)	(50,614)	(5169,357)	5139,294	(529,569)	(559,602)	\$50,443	\$0	\$0
Wells Lamenti Corp	\$41,070	4/22/2003	\$8,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Westland Fire Insurance Co	\$0	4/22/2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Western Pennsylvania Co	\$65,855	4/12/2003	\$63,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Western Sugar Cooperative	\$497,072	4/3/2003	\$506,059	\$0	(522,494)	(5132,472)	(537,409)	5133,703	(5134,094)	\$0	\$0	\$179,611	\$0	\$0
WestFarm Foods	\$30,942	4/12/2003	\$30,942	\$0	(59,437)	(515,963)	\$0	56,204	(52,409)	(53,783)	\$0	\$0	\$0	\$0
Westward Resources Inc	\$6,528	4/6/2003	\$6,528	\$0	\$0	\$0	\$0	\$6,528	(51,322)	\$0	\$0	\$5,206	\$0	\$0
Weyerhaeuser	\$0	4/8/2003	\$20,724	\$0	\$0	\$0	\$0	\$0	(511,366)	\$9,257	(52,172)	\$0	\$0	\$7,185
Whitford Industries Inc	\$6,319	4/12/2003	\$6,319	\$0	(51,287)	(52,382)	\$0	\$2,140	(52,322)	\$0	\$0	\$2,117	\$0	\$0
Willow Brook Foods Inc	\$0	4/22/2003	\$127,740	\$0	(52,438)	(54,502)	\$0	\$125,601	(54,608)	(53,182)	\$0	\$0	\$0	\$0
William Pilling Company Inc	\$20,494	4/22/2003	\$20,404	\$0	(520,404)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wisconsin Forest Inc	\$92,672	4/3/2003	\$93,672	\$0	\$0	(50,387)	\$0	\$11,285	(511,149)	\$0	\$0	\$22,137	\$0	\$0
WL Gore & Associates Inc	\$13,975	4/12/2003	\$13,975	\$0	(55,541)	(55,704)	\$0	\$6,831	(51,123)	(53,62)	\$0	\$0	\$0	\$0
WM Wright Jr Co	\$3,182,665	4/22/2003	\$3,183,265	\$0	(5316,633)	(51,776,721)	\$0	\$1,145,242	(524,290)	(521,780)	\$605,233	\$0	\$0	\$0
Wolverine Trucking Co	\$16,162	4/12/2003	\$16,162	\$0	\$0	\$0	\$0	\$0	\$16,162	(54,859)	(511,264)	\$0	\$0	\$0
World Contractors Inc	\$6,526	4/17/2003	\$12,153	\$0	(53,182)	(52,494)	\$0	\$6,776	\$0	(53,605)	\$6,168	\$0	\$0	\$0
Wright Petroleum Co	\$37,589	4/22/2003	\$28,467	\$0	\$0	\$0	\$0	\$22,467	(528,467)	\$0	\$0	\$0	\$0	\$0
WSP International	\$156,965	4/3/2003	\$150,963	\$0	(513,371)	(5113,823)	\$0	\$22,771	(54,117)	(524,4)	\$19,410	\$0	\$0	\$0
Wyndham Int'l	\$1,592,816	4/23/2003	\$1,430,305	\$0	(57,976)	(56,997)	\$0	\$1,831	(5257)	(5356)	\$638	\$0	\$0	\$0
Wyndham Hotels	\$334,999	4/12/2003	\$334,999	\$0	(539,729)	(5124,686)	\$0	\$176,289	(5125,102)	(580,933)	\$74,253	\$0	\$0	\$0
Yohono Chocolade Bremen	\$5,713	4/4/2003	\$27,531	\$0	\$0	(527,531)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Zarathia	\$155,913	4/11/2003	\$155,915	\$0	\$0	(5108,129)	\$0	\$47,787	(522,074)	(515,713)	\$0	\$0	\$0	\$0
GRAND TOTAL:	\$280,003,732		\$247,452,738		(3825,874)	(512,285,897)	(558,250,589)	\$162,981,935	(527,723,699)	(553,567,910)	\$31,657,987			

Exhibit G

Enron: Press Release

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Press Release**ENRON REACHES SETTLEMENT WITH JPMORGAN CHASE IN MEGACLAIMS LITIGATION VALUED AT \$1 BILLION**

FOR IMMEDIATE RELEASE: Tuesday, August 16, 2005

HOUSTON, TEXAS -- August 16, 2005 - Enron Corp. today announced an agreement with JPMorgan Chase and its affiliates ("JPMC") to settle JPMC's portion of the Enron MegaClaims litigation. According to the terms of the agreement, JPMC will pay Enron at least \$350 million in cash. JPMC also agreed to subordinate or pay for the allowance of claims with a value of \$660 million. The settlement is valued at approximately \$1 billion.

"Today's settlement is a tremendous financial outcome for the Enron estate," said Stephen Cooper, Enron's interim CEO and chief restructuring officer. "We are encouraged by the momentum of the recent MegaClaims settlements and look forward to working with the remaining financial institutions to get these issues behind us."

The MegaClaims litigation generates value for the Enron estate through both cash recovery and claims reduction. Settlements announced to date provide for \$665 million of cash payments and the subordination or cash in lieu of subordination of approximately \$3 billion in claims.

"This latest settlement reached with JPMorgan Chase is our fourth agreement to date and our first with a U.S.-based financial institution," added John J. Ray III, Enron's Board Chairman. "This settlement achieves a significant milestone towards settling the MegaClaims litigation and delivers on the goal to deliver value to creditors as rapidly as possible."

Financial institutions still to settle include Barclays PLC; Citigroup Inc.; Credit Suisse First Boston, Inc.; The Toronto-Dominion Bank; Deutsche Bank AG; and Merrill Lynch & Co. The Enron MegaClaims complaint involves claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions.

The agreement, which also resolves other litigation and claims between Enron and JPMC, remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York.

Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

<http://www.enron.com/corp/pressroom/releases/2005/ene/081605JPMRelease.html>

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Press Release**ENRON REACHES SETTLEMENT WITH CANADIAN IMPERIAL BANK OF COMMERCE IN MEGACLAIMS LITIGATION**

FOR IMMEDIATE RELEASE: Friday, August 5, 2005

HOUSTON, TEXAS -- Enron Corp. announced today that it reached an agreement with Canadian Imperial Bank of Commerce (CIBC) to settle CIBC's portion of the Enron MegaClaims litigation. According to the terms of the agreement, CIBC will pay Enron \$250 million in cash and fully subordinate approximately \$40 million in claims held by the bank. CIBC also agreed to pay Enron \$24 million to permit Enron to allow approximately \$80 million in claims transferred by CIBC to third parties.

"We are pleased that, to date, Enron has reached agreements in the MegaClaims litigation that have added approximately \$300 million in cash to the estate," said Stephen Cooper, Enron's Interim CEO and chief restructuring officer.

"The CIBC agreement represents a tremendous benefit to the Estate and we look forward to successfully resolving the remaining claims," noted John J. Ray III, Enron's Board Chairman.

Financial institutions still to settle include Barclays PLC; Citigroup Inc.; Credit Suisse First Boston, Inc.; Deutsche Bank AG; J.P. Morgan Chase & Co.; Merrill Lynch & Co., Inc.; and The Toronto-Dominion Bank. Enron's complaint includes claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions.

The agreement, which resolves all open issues between Enron and CIBC, remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York.

Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

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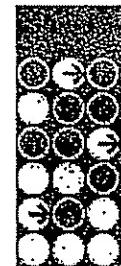
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Press Release**ENRON REACHES SETTLEMENT WITH TORONTO-DOMINION BANK IN MEGACLAIMS LITIGATION**

FOR IMMEDIATE RELEASE: Tuesday, August 16, 2005

HOUSTON, TEXAS -- August 16, 2005 - Enron Corp. today announced an agreement with The Toronto Dominion Bank, Toronto Dominion (Texas) Inc., and TD Securities (USA) LLC (collectively "TD") to settle TD's portion of the Enron MegaClaims litigation. According to the terms of the agreement, TD will pay Enron \$70 million in cash. TD also agreed to subordinate \$55.6 million in held claims and pay \$60 million for the allowance of approximately \$320 million in claims transferred by TD to third parties.

We are pleased with today's agreement with TD and encouraged by the momentum of the settlements Enron has negotiated over the past several weeks," said Stephen Cooper, Enron's Interim CEO and chief restructuring officer. "The terms of this settlement reflect the modest role we believe TD played relative to others involved in this case. We hope to be able to continue to work with the remaining institutions in this litigation to move the process forward."

The MegaClaims litigation generates value for the Enron estate through both cash recovery and claims reduction. Settlements announced to date provide for \$735 million of cash payments and the subordination or cash in lieu of subordination of over \$3 billion in claims.

The TD agreement is the fifth settlement reached with financial institutions," added John J. Ray III, Enron's Board Chairman. "Today's announcement reflects our determination to resolve the litigation and continue to deliver value to creditors as quickly as possible."

Financial institutions still to settle include Barclays PLC; Citigroup Inc.; Credit Suisse First Boston, Inc.; Deutsche Bank AG; and Merrill Lynch & Co. The Enron MegaClaims complaint involves claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions.

The agreement, which resolves all open issues between Enron and TD, remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York.

Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

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ENRON REACHES SETTLEMENT WITH THE ROYAL BANK OF SCOTLAND IN MEGACLAIMS LITIGATION

RBS to Make Cash Payment to Enron and Forfeit Rights to Claims in the Enron Bankruptcy

FOR IMMEDIATE RELEASE: Sunday, July 17, 2005

HOUSTON — Enron Corp. announced today that it has reached an agreement with The Royal Bank of Scotland PLC (RBS) to settle RBS' portion of the MegaClaims litigation. RBS is the first of ten financial institutions named as defendants in the suit to settle with the Enron estate. According to the terms of the agreement, RBS will pay Enron \$41.8 million in cash. In addition, RBS will subordinate or assign to Enron approximately \$329 million of claims filed by RBS in the Enron bankruptcy in return for a \$20 million cash payment from the estate. This agreement resolves all open issues between Enron and RBS.

"The terms of this settlement are commensurate with the modest role we believe RBS played relative to others involved in this case," said Stephen Cooper, Enron's interim CEO and chief restructuring officer. "We are pleased that the agreement was reached in a timely manner and achieved our objective of a cash recovery in addition to the subordination of claims against the estate."

Other financial institutions involved in the MegaClaims litigation include Barclays PLC; Canadian Imperial Bank of Commerce; Citigroup Inc.; Credit Suisse First Boston, Inc.; Deutsche Bank AG; J.P. Morgan Chase & Co.; Merrill Lynch & Co., Inc.; Royal Bank of Canada; and The Toronto-Dominion Bank. The complaint includes claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions.

The agreement remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York, which has jurisdiction over the MegaClaims litigation. Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

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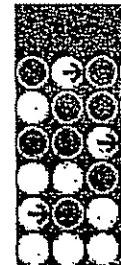
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FOR IMMEDIATE RELEASE: Thursday, July 28, 2005

HOUSTON -- Enron Corp. announced today that it has reached an agreement with The Royal Bank of Canada (RBC) to settle RBC's portion of the MegaClaims litigation. According to the terms of the agreement, RBC will pay Enron \$25 million in cash to settle claims against the bank and other members of the RBC financial group. The agreement also includes an arrangement between RBC and Enron to resolve claims in Enron's bankruptcy case and litigation related to those claims. Specifically, RBC will pay Enron \$24 million in cash in order for Enron to allow \$14 million in claims held by RBC or transferred by RBC to third parties.

Stephen Cooper, Enron's interim CEO and chief restructuring officer, said, "This settlement reflects our assessment that RBC played the smallest role of any of the financial institutions involved in this case. This is the second settlement in the MegaClaims litigation in recent weeks and we are pleased that we were once again able to achieve a meaningful cash recovery for the estate." "The terms of this settlement are commensurate with the modest role we believe RBS played relative to others involved in this case," said Stephen Cooper, Enron's interim CEO and chief restructuring officer. "We are pleased that the agreement was reached in a timely manner and achieved our objective of a cash recovery in addition to the subordination of claims against the estate."

The agreement, which resolves all open issues between Enron and RBC, remains subject to the approval of the United States Bankruptcy Court for the Southern District of New York.

The remaining financial institutions in the MegaClaims litigation include Barclays PLC; Canadian Imperial Bank of Commerce; Citigroup Inc.; Credit Suisse First Boston, Inc.; Deutsche Bank AG; J.P. Morgan Chase & Co.; Merrill Lynch & Co., Inc.; and The Toronto-Dominion Bank. The complaint includes claims that the banks aided and abetted breaches of fiduciary duties; aided and abetted fraud; and engaged in civil conspiracy. The suit also includes bankruptcy-based claims relating to equitable subordination; preferential and/or fraudulent transfers; and the re-characterization of certain transactions.

Enron is represented in this matter by Susman Godfrey LLP; Togut, Segal & Segal; and Venable LLP.

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Exhibit H

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re PARMALAT SECURITIES LITIGATION

This document relates to: 05 Civ. 4015

MASTER DOCKET
04 MD 1653 (LAK)

-----x
ENRICO BONDI,

Plaintiff,

-against-

05 Civ. 4015 (LAK)

BANK OF AMERICA CORPORATION, et al.,

Defendants.

-----x

MEMORANDUM OPINION

Appearances:

John B. Quinn
R. Brian Timmons
Loren Kieve
Michael B. Carlinsky
QUINN EMANUEL URQUHART OLIVER & HEDGES LLP
Attorneys for Plaintiff

Joseph B. Tompkins, Jr.
Alan C. Geolot
Mark P. Guerrera
SIDLEY AUSTIN BROWN & WOOD LLP
Attorneys for Defendants

LEWIS A. KAPLAN, *District Judge*.

Plaintiff Enrico Bondi has served since December 2003 as the Extraordinary Commissioner of Parmalat Finanziaria S.p.A., Parmalat S.p.A., and 21 affiliated entities (the



"Parmalat Debtors") in the Italian reorganization proceedings known as Extraordinary Administration.¹ His position is roughly equivalent to that of a chapter 11 bankruptcy trustee in the United States. This action, which was filed in the United States District Court for the Western District of North Carolina and transferred here by the Judicial Panel on Multidistrict Litigation, alleges in substance that Bank of America Corporation and affiliates² (collectively "BoA" or the "Bank") structured transactions that operated to defraud the Parmalat Debtors and their investors. The defendants move to dismiss the action for failure to state a claim and to join indispensable parties.³

I. The Complaint

The thrust of the complaint, the well-pleaded factual allegations of which are presumed true for purposes of this motion, is that BoA assisted the Parmalat Debtors, their affiliates (collectively "Parmalat" or the "Company") and these companies' managers in "structuring and executing a series of complex, mostly off-balance sheet, financial transactions that were deliberately

¹ See *Bondi v. Grant Thornton Int'l*, 322 B.R. 44, 45-46 (S.D.N.Y. 2005) ("Bondi I"); *In re Parmalat Finanziaria S.p.A.*, 320 B.R. 46, 47-48 (S.D.N.Y. 2005); Joint Report on the Status of Proceedings in Italy (Jan. 18, 2005) (04 MD 1653, docket item 47) ("Joint Report").

² The defendants are Bank of America Corporation, Bank of America National Trust & Savings Association, Banc of America Securities, LLC, Banc of America Securities Limited ("BASL"), and Bank of America, N.A. The complaint names also Bank of America International, Ltd., but the parties agree that that entity is the same as BASL.

³ BASL joins in the main BoA motion and moves to dismiss also for lack of personal jurisdiction. Its personal jurisdiction defense is addressed in a separate ruling issued today.

designed to conceal Parmalat's insolvency.⁴ The Bank's "knowing assistance ensured that Parmalat's financial statements were false and misleading. . . . The eventual result of this deception was Parmalat's bankruptcy[.]"⁵ According to the complaint:

"[k]eeping Parmalat's actual financial condition secret was crucial to the ability of certain Parmalat insiders . . . to maintain an investment grade credit rating for Parmalat. This allowed them to continue to raise additional financing for (a) their massive acquisition campaign, (b) their equally massive looting of the company and (c) their effort to keep the company afloat amid a mounting wave of losses, debts and disappearing funds."⁶

A. Specific Transactions

1. December 1997 Credit Agreement with Venezuelan Subsidiary

On December 16, 1997, BoA entered into an \$80 million five-year credit agreement with one of Parmalat's Venezuelan subsidiaries. The parties did not disclose a side letter that gave BoA additional guarantees, a \$120,000 "Arrangement Fee," and interest beyond the publicly-disclosed rate. In other words, the transaction made Parmalat appear healthier and more credit-worthy than BoA knew that it was.⁷

⁴

Cpt. ¶ 1.

⁵

Id. ¶ 75.

⁶

Id. ¶ 204.

⁷

Id. ¶¶ 77-87.

2. *September 1998 Loans Secured by Cash Raised Through Private Placements of Debt⁸*

On September 29, 1998, BoA entered into an \$80 million eight-year credit agreement with two of Parmalat's Venezuelan subsidiaries and a \$100 million credit agreement with a Brazilian subsidiary. The loans were secured by cash deposits made by Eurofood IFSC Limited ("Eurofood"), an Irish Parmalat subsidiary, in the entire amounts of the respective loans. Eurofoods obtained the funds through issuance of eight-year notes to institutional investors in the United States in private placements arranged by BoA. In other words, the flow of funds in substance was from the investors to the South American subsidiaries. BoA had no risk, but when Parmalat's troubles came to light in December of 2003, BoA foreclosed on the collateral for the loan to the Venezuelan subsidiaries.

The fact that the loans were secured by cash put up by Parmalat was not disclosed publicly. Consequently, the purchasers of the eight-year notes did not know that they were contributing collateral for BoA loans. Nor did the purchasers of Parmalat's publicly-traded securities know that Parmalat had approximately \$180 million less available cash than its financial statements indicated. Side letters that increased the fees and interest payable to BoA also were not disclosed, thus further distorting Parmalat's financial picture.⁹ In addition, the actual purpose of the Venezuela loans was to extinguish debt under the December 16, 1997 agreement – not, as the public disclosure suggested, "to fund import/export activities by the Venezuelan companies."¹⁰

⁸ The complaint in the consolidated securities fraud action includes a version of these allegations. See *In re Parmalat Sec. Litig.*, No. 04 MD 1653, 2005 WL 1653638, at *6 (S.D.N.Y. July 13, 2005).

⁹ Cpt. ¶¶ 88-107, 112-30.

¹⁰ *Id.* ¶¶ 108-09.

Finally, the complaint alleges that Parmalat, starting in September 2001, made premium payments on a new credit risk insurance policy. The payments, which totaled \$20 million, were deposited to an account controlled by BoA officers, rather than paid to the underwriter of the policy.¹¹

3. October 1999 Credit Agreement with Mexican Subsidiary

On October 12, 1999, BoA signed a \$25 million credit agreement with a Mexican subsidiary of Parmalat. Again, the loan was collateralized with approximately \$25.5 million in cash deposited by a Parmalat entity. The complaint alleges a complicated series of transfers, but the end result was that the money moved from one Parmalat entity to another. BoA had no exposure but received an annual interest spread and fees. In December of 2003, the Bank foreclosed on the collateral.¹²

4. \$300 Million Equity Investment in Administracao¹³

BoA allegedly structured a set of transactions pursuant to which \$300 million of privately placed debt issued by a Brazilian Parmalat subsidiary was disguised as an equity investment. In particular, BoA created two special purpose entities (SPEs) that purchased \$300 million worth of stock, equivalent to an 18 percent stake, in Parmalat Administracao S.A. ("Administracao"). The SPEs in turn issued four-year notes that were purchased by BoA,

¹¹

Id. ¶ 110.

¹²

Id. ¶¶ 131-41.

¹³

The securities fraud complaint includes a version of these allegations. See *In re Parmalat Sec. Litig.*, 2005 WL 1653638, at *5.